

IN THE UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

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In re : Chapter 11  
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DELPHI CORPORATION, et al., : Case No. 05-44481 (RDD)  
:  
Debtors. : (Jointly Administered)  
:  
----- x

AFFIDAVIT OF SERVICE

I, Evan Gershbein, being duly sworn according to law, depose and say that I am employed by Kurtzman Carson Consultants LLC, the Court appointed claims and noticing agent for the Debtors in the above-captioned cases.

On May 30, 2007, I caused to be served the document listed below (i) upon the parties listed on Exhibit A hereto via overnight delivery, (ii) upon the parties listed on Exhibit B hereto via electronic notification and (iii) upon the parties listed on Exhibit C hereto via postage pre-paid U.S. mail:

- 1) Notice Of Presentment For Order Under 11 U.S.C. §§ 327(A), 328(A), And 1107(B) And Fed. R. Bankr. P. 2014 Authorizing Employment And Retention Of Ernst & Young LLP As Independent Auditors And Accounting Advisors To Debtors, Effective Nunc Pro Tunc To March 1, 2007 (Docket No. 8098) [a copy of which is attached hereto as Exhibit D]

On May 30, 2007, I caused to be served the document listed below upon the parties listed on Exhibit E hereto via overnight delivery:

- 2) Debtors' Omnibus Reply In Support Of Debtors' Twelfth Omnibus Objection (Procedural) Pursuant To 11 U.S.C. Section 502(B) And Fed. R. Bankr. P. 3007 To Certain (A) Duplicate And Amended Claims And (B) Equity Claims (Docket No. 8099) [a copy of which is attached hereto as Exhibit F]

On May 30, 2007, I caused to be served the document listed below upon the parties listed on Exhibit G hereto via overnight delivery:

- 3) Debtors' Omnibus Reply In Support Of Debtors' Thirteenth Omnibus Objection (Substantive) Pursuant To 11 U.S.C. Section 502(B) And Fed. R. Bankr. P. 3007 To Certain (A) Insufficiently Documented Claims, (B) Claims Not

Reflected On Debtors' Books And Records, (C) Protective Insurance Claims, (D) Insurance Claims Not Reflected On Debtors' Books And Records, (E) Untimely Claims And Untimely Tax Claims, And (F) Claims Subject To Modification, Tax Claims Subject To Modification, And Claims Subject To Modification And Reclamation Agreement (Docket No. 8101) [a copy of which is attached hereto as Exhibit H]

Dated: June 4, 2007

/s/ Evan Gershbein  
Evan Gershbein

Subscribed and sworn to (or affirmed) before me on this 4th day of June, 2007, by Evan Gershbein, personally known to me or proved to me on the basis of satisfactory evidence to be the person who appeared before me.

Signature: /s/ Vanessa R. Quiñones

Commission Expires: 3/20/11

## **EXHIBIT A**

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## **EXHIBIT B**

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Underberg & Kessler, LLP	Helen Zamboni	300 Bausch & Lomb Place		Rochester	NY	14604		585-258-2800	585-258-2821	hzamboni@underbergkessler.com	Counsel to McAlpin Industries, Inc.
Union Pacific Railroad Company	Mary Ann Kilgore	1400 Douglas Street	MC 1580	Omaha	NE	68179		402-544-4195	402-501-0127	mkilgore@UP.com	Counsel to Union Pacific Railroad Company
Varnum, Riddering, Schmidt & Howlett LLP	Michael S. McElwee	Bridgewater Place	P.O. Box 352	Grand Rapids	MI	49501-0352		616-336-6827	616-336-7000	msmcelwee@varnumlaw.com	Counsel to Furukawa Electric North America APD and Co-Counsel to Tower Automotive, Inc.
Wachtell, Lipton, Rosen & Katz	Emil A. Kleinhaus	51 West 52nd Street		New York	NY	10019-6150		212-403-1000	212-403-2000	EAKleinhaus@wlrk.com	Counsel to Capital Research and Management Company
Wachtell, Lipton, Rosen & Katz	Richard G. Mason	51 West 52nd Street		New York	NY	10019-6150		212-403-1000	212-403-2000	RGMason@wlrk.com	Counsel to Capital Research and Management Company
Waller Lansden Dortch & Davis, PLLC	David E. Lemke, Esq.	511 Union Street	Suite 2700	Nashville	TN	37219		615-244-6380	615-244-6804	david.lemke@walleralaw.com	Counsel to Nissan North America, Inc.

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	FAX	EMAIL	PARTY / FUNCTION
Waller Lansden Dortch & Davis, PLLC	Robert J. Welhoelter, Esq.	511 Union Street	Suite 2700	Nashville	TN	37219		615-244-6380	615-244-6804	<a href="mailto:robert.welhoelter@wallerlaw.com">robert.welhoelter@wallerlaw.com</a>	Counsel to Nissan North America, Inc.
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White & Case LLP	Thomas Lauria Frank Eaton	Wachovia Financial Center	200 South Biscayne Blvd., Suite 4900	Miami	FL	33131		305-371-2700	305-358-5744	<a href="mailto:tlauria@whitecase.com">tlauria@whitecase.com</a> <a href="mailto:featon@miami.whitecase.com">featon@miami.whitecase.com</a>	Counsel to Appaloosa Management, LP
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Winstead Sechrest & Minick P.C.	Berry D. Spears	401 Congress Avenue	Suite 2100	Austin	TX	78701		512-370-2800	512-370-2850	<a href="mailto:bspears@winstead.com">bspears@winstead.com</a>	Counsel to National Instruments Corporation
Winstead Sechrest & Minick P.C.	R. Michael Farquhar	5400 Renaissance Tower	1201 Elm Street	Dallas	TX	75270		214-745-5400	214-745-5390	<a href="mailto:mfarquhar@winstead.com">mfarquhar@winstead.com</a>	Counsel to National Instruments Corporation
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Winthrop Couchot Professional Corporation	Sean A. O'Keefe	660 Newport Center Drive	4th Floor	Newport Beach	CA	92660		949-720-4100	949-720-4111	<a href="mailto:sokeefe@winthropicouchot.com">sokeefe@winthropicouchot.com</a>	Counsel to Metal Surfaces, Inc.
Womble Carlyle Sandridge & Rice, PLLC	Lillian H. Pinto	300 North Greene Street	Suite 1900	Greensboro	NC	27402		336-574-8058	336-574-4528	<a href="mailto:lpinto@wCSR.com">lpinto@wCSR.com</a>	Counsel to Armacell
Zeichner Ellman & Krause LLP	Peter Janovsky	575 Lexington Avenue		New York	NY	10022		212-223-0400	212-753-0396	<a href="mailto:pjanovsky@zeklaw.com">pjanovsky@zeklaw.com</a>	Counsel to Toyota Tsusho America, Inc. and Karl Kufner, KG aka Karl Kuefner, KG
Zeichner Ellman & Krause LLP	Stuart Krause	575 Lexington Avenue		New York	NY	10022		212-223-0400	212-753-0396	<a href="mailto:skrause@zeklaw.com">skrause@zeklaw.com</a>	Counsel to Toyota Tsusho America, Inc.

## **EXHIBIT C**

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	PARTY / FUNCTION
Airgas, Inc.	David Boyle	259 Radnor-Chester Road, Suite 100	P.O. Box 6675	Radnor	PA	19087-8675	610-230-3064	Counsel to Airgas, Inc.
Akebono Corporation (North America)	Alan Swiech	34385 Twelve Mile Road		Farmington Hills	MI	48331	248-489-7406	Vice President of Administration for Akebono Corporation
APS Clearing, Inc.	Andy Leinhoff	1301 S. Capital of Texas Highway	Suite B-220	Austin	TX	78746	512-314-4416	Counsel to APS Clearing, Inc.
APS Clearing, Inc.	Matthew Hamilton	1301 S. Capital of Texas Highway	Suite B-220	Austin	TX	78746	512-314-4416	Counsel to APS Clearing, Inc.
Berry Moorman P.C.	James P. Murphy	535 Griswold	Suite 1900	Detroit	MI	48226	313-496-1200	Counsel to Kamax L.P.; Optrex America, Inc.
Bingham McHale LLP	Michael J Alerding	10 West Market Street	Suite 2700	Indianapolis	IN	46204	317-635-8900	Counsel to Universal Tool & Engineering co., Inc. and M.G. Corporation
Cage Williams & Abelman, P.C.	Steven E. Abelman	1433 Seventeenth Street		Denver	CO	80202	303-295-0202	Counsel to United Power, Inc.
Colbert & Winstead, P.C.	Amy Wood Malone	1812 Broadway		Nashville	TN	37203	615-321-0555	Counsel to Averitt Express, Inc.
Coolidge, Wall, Womsley & Lombard Co. LPA	Steven M. Wachstein	33 West First Street	Suite 600	Dayton	OH	45402	937-223-8177	Counsel to Harco Industries, Inc.; Harco Brake Systems, Inc.; Dayton Supply & Tool Company
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Curtis, Mallet-Prevost, Colt & Mosle LLP	David S. Karp	101 Park Avenue		New York	NY	10178-0061	212-696-6065	Counsel to Flextronics International, Inc., Flextronics International USA, Inc.; Multek Flexible Circuits, Inc.; Sheldahl de Mexico S.A.de C.V.; Northfield Acquisition Co.
DaimlerChrysler Corporation	Kim Kolb	CIMS 485-13-32	1000 Chrysler Drive	Auburn Hills	MI	48326-2766	248-576-5741	Counsel to DaimlerChrysler Corporation; DaimlerChrylser Motors Company, LLC; DaimlerChrylser Canada, Inc.
Dykema Gossett PLLC	Gregory J. Jordan	10 Wacker	Suite 2300	Chicago	IL	60606	312-627-2171	Counsel to Tremont City Barrel Fill PRP Group
Genovese Joblove & Battista, P.A.	Craig P. Rieders, Esq.	100 S.E. 2nd Street	Suite 4400	Miami	FL	33131	305-349-2300	Counsel to Ryder Integrated Logistics, Inc.
Grant & Eisenhofer P.A.	Geoffrey C. Jarvis	1201 North Market Street	Suite 2100	Wilmington	DE	19801	302-622-7000	Counsel to Teachers Retirement System of Oklahoma; Public Employes's Retirement System of Mississippi; Raiffeisen Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenfonds ABP
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COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	PARTY / FUNCTION
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Jason, Inc.	Beth Klimczak, General Counsel	411 E. Wisconsin Ave	Suite 2120	Milwaukee	WI	53202		General Counsel to Jason Incorporated
Johnston, Harris Gerde & Komarek, P.A.	Jerry W. Gerde, Esq.	239 E. 4th St.		Panama City	FL	32401	850-763-8421	Counsel to Peggy C. Brannon, Bay County Tax Collector
Lord, Bissell & Brook LLP	Rocco N. Covino	885 Third Avenue	26th Floor	New York	NY	10022-4802	212-812-8340	Counsel to Sedgwick Claims Management Services, Inc. and Methode Electronics, Inc.
McGuirewoods LLP	Elizabeth L. Gunn	One James Center	901 East Cary Street	Richmond	VA	23219-4030	804-775-1178	Counsel to Siemens Logistics Assembly Systems, Inc.
Miami-Dade County Tax Collector	Metro-Dade Paralegal Unit	140 West Flagler Street	Suite 1403	Miami	FL	33130	305-375-5314	Paralegal Collection Specialist for Miami-Dade County
Norris, McLaughlin & Marcus	Elizabeth L. Abdelmasieh, Esq	721 Route 202-206	P.O. Box 1018	Somerville	NJ	08876	908-722-0700	Counsel to Rotor Clip Company, Inc.
North Point	Michelle M. Harner	901 Lakeside Avenue		Cleveland	OH	44114	216-586-3939	Counsel to WL, Ross & Co., LLC
O'Rourke Katten & Moody	Michael C. Moody	161 N. Clark Street	Suite 2230	Chicago	IL	60601	312-849-2020	Counsel to Ameritech Credit Corporation d/b/a SBC Capital Services
Paul, Weiss, Rifkind, Wharton & Garrison	Curtis J. Weidler	1285 Avenue of the Americas		New York	NY	10019-6064	212-373-3157	Counsel to Ambrake Corporation; Akebono Corporation
Professional Technologies Services	John V. Gorman	P.O. Box #304		Frankenmuth	MI	48734	989-385-3230	Corporate Secretary for Professional Technologies Services
Republic Engineered Products, Inc.	Joseph Lapinsky	3770 Embassy Parkway		Akron	OH	44333	330-670-3004	Counsel to Republic Engineered Products, Inc.
Ropers, Majeski, Kohn & Bentley	Christopher Norgaard	515 South Flower Street	Suite 1100	Los Angeles	CA	90071	213-312-2000	Counsel to Brembo S.p.A; Bibielle S.p.A.; AP Racing
Sachnow & Weaver, Ltd	Charles S. Schulman	10 South Wacker Drive	40th Floor	Chicago	IL	60606	312-207-1000	Counsel to Infineon Technologies North America Corporation
Schafer and Weiner PLLC	Max Newman	40950 Woodward Ave.	Suite 100	Bloomfield Hills	MI	48304	248-540-3340	Counsel to Dott Industries, Inc.
Schiff Hardin LLP	William I. Kohn	6600 Sears Tower		Chicago	IL	60066	312-258-5500	Counsel to Means Industries
Shipman & Goodwin LLP	Jennifer L. Adamy	One Constitution Plaza		Hartford	CT	06103-1919	860-251-5811	Counsel to Fortune Plastics Company of Illinois, Inc.; Universal Metal Hose Co.,
Sony Electronics Inc.	Lloyd B. Sarakin - Chief Counsel, Finance and Credit	1 Sony Drive	MD #1 E-4	Park Ridge	NJ	07656	201-930-7483	Counsel to Sony Electronics, Inc.
Stroock & Stroock & Lavan, LLP	Joseph G. Minias	180 Maiden Lane		New York	NY	10038	212-806-5400	Counsel to 975 Opdyke LP; 1401 Troy Associates Limited Partnership; 1401 Troy Associates Limited Partnership c/o Etkin Equities, Inc.; 1401 Troy Associates LP; Brighton Limited Partnership; DPS Information Services, Inc.; Etkin Management Services, Inc. a
Togut, Segal & Segal LLP	Albert Togut, Esq.	One Penn Plaza	Suite 3335	New York	NY	10119	212-594-5000	Conflicts counsel to Debtors

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	PARTY / FUNCTION
United Steel, Paper and Forestry, Rubber, Manufacturing, Energy, Allied Industrial and Service Workers, International Union (USW), AFL-CIO	David Jury, Esq.	Five Gateway Center	Suite 807	Pittsburgh	PA	15222	412-562-2549	Counsel to United Steel, Paper and Forestry, Rubber, Manufacturing, Energy, Allied Industrial and Service Workers, International Union (USW), AFL-CIO
Vorys, Sater, Seymour and Pease LLP	Robert J. Sidman, Esq.	52 East Gay Street	P.O. Box 1008	Columbus	OH	43216-1008	614-464-6422	
Vorys, Sater, Seymour and Pease LLP	Tiffany Strelow Cobb	52 East Gay Street		Columbus	OH	43215	614-464-8322	Counsel to America Online, Inc. and its Subsidiaries and Affiliates
Warner Stevens, L.L.P.	Michael D. Warner	301 Commerce Street	Suite 1700	Fort Worth	TX	76102	817-810-5250	Counsel to Electronic Data Systems Corp. and EDS Information Services, L.L.C.
WL Ross & Co., LLC	Stephen Toy	600 Lexington Avenue	19th Floor	New York	NY	10022	212-826-1100	Counsel to WL Ross & Co., LLC

## **EXHIBIT D**

**Presentment Date And Time: June 11, 2007 at 4:00 p.m.**  
**Objection Deadline: June 11, 2007 at 2:00 p.m.**

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP  
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(312) 407-0700  
John Wm. Butler, Jr. (JB 4711)  
John K. Lyons (JL 4951)  
Ron E. Meisler (RM 3026)

- and -

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Delphi Legal Information Website:  
<http://www.delphidocket.com>

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

	X
	:
In re	: Chapter 11
	:
DELPHI CORPORATION, <u>et al.</u> ,	: Case No. 05-44481 (RDD)
	:
Debtors.	: (Jointly Administered)
	:
	X

NOTICE OF PRESENTMENT FOR ORDER UNDER 11 U.S.C. §§ 327(a),  
328(a), AND 1107(b) AND FED. R. BANKR. P. 2014 AUTHORIZING  
EMPLOYMENT AND RETENTION OF ERNST & YOUNG LLP  
AS INDEPENDENT AUDITORS AND ACCOUNTING ADVISORS TO  
DEBTORS, EFFECTIVE NUNC PRO TUNC TO MARCH 1, 2007

PLEASE TAKE NOTICE that on May 30, 2007 Delphi Corporation ("Delphi"), debtor and debtor-in-possession in the above-captioned cases, filed the Supplemental Application For Order Under 11 U.S.C. §§ 327(a), 328(a), And 1107(b) And Fed. R. Bankr. P. 2014 Authorizing Employment And Retention Of Ernst & Young LLP As Independent Auditors And Accounting Advisors To Debtors, Effective Nunc Pro Tunc To March 1, 2007 (the "Supplemental Application," attached to this notice as Exhibit A).

PLEASE TAKE FURTHER NOTICE that if timely written objections are filed, served, and received in accordance with this notice, a hearing to consider approval of the Supplemental Application will be held on June 26, 2007 at 10:00 a.m. (Prevailing Eastern Time) (the "Hearing") before the Honorable Robert D. Drain, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 610, New York, New York, 10004.

PLEASE TAKE FURTHER NOTICE that if no written objections to the Supplemental Application are timely filed, served, and received, the order filed with the Supplemental Application and attached to this notice as Exhibit B will be submitted for signature to the Honorable Robert D. Drain, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 610, New York, New York 10004 on June 11, 2007 at 4:00 p.m. (Prevailing Eastern Time).

PLEASE TAKE FURTHER NOTICE that objections, if any, to the Supplemental Application must (a) be in writing, (b) conform to the Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules for the Southern District of New York, and the Amended Eighth Supplemental Order Under 11 U.S.C. §§ 102(1) And 105

And Fed. R. Bankr. P. 2002(m), 9006, 9007, And 9014 Establishing Omnibus Hearing Dates And Certain Notice, Case Management, And Administrative Procedures, entered by this Court on October 26, 2006, as amended (the "Amended Eighth Supplemental Case Management Order") (Docket No. 5418), (c) be filed with the Bankruptcy Court in accordance with General Order M-242 (as amended) registered users of the Bankruptcy Court's case filing system must file electronically, and all other parties-in-interest must file on a 3.5 inch disk (preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format), (d) be submitted in hard-copy form directly to the chambers of the Honorable Robert D. Drain, United States Bankruptcy Judge, and (e) be served upon (i) Delphi Corporation, 5725 Delphi Drive, Troy, Michigan 48098 (Att'n: General Counsel), (ii) counsel to the Debtors, Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr.), (iii) counsel for the agent under the Debtors' prepetition credit facility, Simpson Thacher & Bartlett LLP, 425 Lexington Avenue, New York, New York 10017 (Att'n: Kenneth S. Ziman), (iv) counsel for the agent under the postpetition credit facility, Davis Polk & Wardwell, 450 Lexington Avenue, New York, New York 10017 (Att'n: Brian Resnick), (v) counsel for the Official Committee Of Unsecured Creditors, Latham & Watkins LLP, 885 Third Avenue, New York, New York 10022 (Att'n: Robert J. Rosenberg and Mark A. Broude), (vi) counsel for Ernst And Young, Foley & Lardner LLP, One Detroit Center, 500 Woodward Avenue, Suite 2700 Detroit, Michigan 48226-3489 (Att'n: John A. Simon) (vii) counsel for the Official Committee Of Equity Security Holders, Fried Frank, Harris, Shriver & Jacobson LLP, One New York Plaza, New York, New York 10004 (Att'n: Bonnie Steingart), and (viii)

the Office of the United States Trustee for the Southern District of New York, 33 Whitehall Street, Suite 2100, New York, New York 10004 (Att'n: Alicia M. Leonhard), in each case so as to be **received** no later than **2:00 p.m. (Prevailing Eastern Time) on June 11, 2007** (the "Objection Deadline").

PLEASE TAKE FURTHER NOTICE that only those objections made as set forth herein and in accordance with the Amended Eighth Supplemental Case Management Order will be considered by the Bankruptcy Court at the Hearing. If no objections to the Supplemental Application are timely filed and served in accordance with the procedures set forth herein and in the Amended Eighth Supplemental Case Management Order, the Bankruptcy Court may enter an order granting the Supplemental Application **without further notice.**

Dated: New York, New York  
May 30, 2007

SKADDEN, ARPS, SLATE, MEAGHER  
& FLOM LLP

By: /s/ John Wm. Butler, Jr.  
John Wm. Butler, Jr. (JB 4711)  
John K. Lyons (JL 9331)  
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- and -

By: /s/ Kayalyn A. Marafioti  
Kayalyn A. Marafioti (KM 9632)  
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UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

----- X  
:  
In re : Chapter 11  
:  
DELPHI CORPORATION, et al. : Case No. 05-44481 (RDD)  
:  
Debtors. : (Jointly Administered)  
:  
----- X

SUPPLEMENTAL APPLICATION FOR ORDER UNDER 11 U.S.C. §§ 327(a),  
328(a), AND 1107(b) AND FED. R. BANKR. P. 2014 AUTHORIZING  
EMPLOYMENT AND RETENTION OF ERNST & YOUNG LLP  
AS INDEPENDENT AUDITORS AND ACCOUNTING ADVISORS TO  
DEBTORS, EFFECTIVE NUNC PRO TUNC TO MARCH 1, 2007

("ERNST & YOUNG SUPPLEMENTAL RETENTION APPLICATION")

Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates,  
debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"),  
hereby submit this supplemental application (the "Supplemental Application") for an order under  
11 U.S.C. §§ 327(a), 328(a), and 1107(b) and Fed. R. Bankr. P. 2014 authorizing the  
employment and retention of Ernst & Young LLP ("E&Y") as independent auditors and  
accounting advisors to the Debtors, effective nunc pro tunc to March 1, 2007. In support of this  
Supplemental Application, the Debtors submit the Supplemental Affidavit Of Kevin F. Asher,  
sworn to May 30, 2007 (the "Asher Supplemental Affidavit"). In further support of this  
Supplemental Application, the Debtors respectfully represent as follows:

Background

A. The Chapter 11 Filings

1. On October 8 and 14, 2005, the Debtors filed voluntary petitions in this Court for reorganization relief under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as then amended (the "Bankruptcy Code"). The Debtors continue to operate their businesses and manage their properties as debtors-in-possession under Bankruptcy Code sections 1107(a) and 1108. The Court has ordered joint administration of these cases.

2. No trustee or examiner has been appointed in these cases. On October 17, 2005, the Office of the United States Trustee (the "U.S. Trustee") appointed an official committee of unsecured creditors. On April 28, 2006, the U.S. Trustee appointed an official committee of equity holders.

3. This Court has jurisdiction over this application pursuant to 28 U.S.C. §§ 157 and 1334. Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409. This matter is a core proceeding under 28 U.S.C. § 157(b)(2).

4. The statutory predicates for the relief requested herein are sections 327(a), 328(a), and 1107(b) of the Bankruptcy Code and rule 2014 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules").

B. Current Business Operations Of The Debtors

5. Delphi and its subsidiaries and affiliates (collectively, the "Company") as of December 31, 2006 had global net sales of \$26.4 billion and global assets of approximately \$15.4 billion.<sup>1</sup> At the time of its chapter 11 filing, Delphi ranked as the fifth largest public

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<sup>1</sup> The aggregated financial data used in this Supplemental Application generally consists of consolidated information from Delphi and its worldwide subsidiaries as disclosed in the Company's Form 10-K filed on February 27, 2007.

company business reorganization in terms of revenues and the thirteenth largest public company business reorganization in terms of assets. Delphi's non-U.S. subsidiaries are not chapter 11 debtors and continue their business operations without supervision from the Bankruptcy Court.<sup>2</sup>

6. The Company is a leading global technology innovator with significant engineering resources and technical competencies in a variety of disciplines, and is one of the largest global suppliers of vehicle electronics, transportation components, integrated systems and modules, and other electronic technology. The Company supplies products to nearly every major global automotive original equipment manufacturer.

7. Delphi was incorporated in Delaware in 1998 as a wholly-owned subsidiary of General Motors Corporation ("GM"). Prior to January 1, 1999, GM conducted the Company's business through various divisions and subsidiaries. Effective January 1, 1999, the assets and liabilities of these divisions and subsidiaries were transferred to the Company in accordance with the terms of a Master Separation Agreement between Delphi and GM. In connection with these transactions, Delphi accelerated its evolution from a North American-based, captive automotive supplier to a global supplier of components, integrated systems, and modules for a wide range of customers and applications. Although GM is still the Company's single largest customer, today more than half of Delphi's revenue is generated from non-GM sources.

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<sup>2</sup> On March 20 2007, Delphi Automotive Systems Espana S.L., whose sole operation is a non-core automotive component plant in Cadiz, Spain, filed a "Concurso" application for a Spanish insolvency proceeding. The application was approved by the Spanish court on April 13, 2007. The Concurso proceeding does not affect other Delphi legal entities in Spain or elsewhere and is an isolated event that is consistent with Delphi's transformation plan to optimize its manufacturing footprint and to lower its overall cost structure.

C. Events Leading To The Chapter 11 Filing

8. In the first two years following Delphi's separation from GM, the Company generated approximately \$2 billion in net income. Every year thereafter, however, with the exception of 2002, the Company has suffered losses. In calendar year 2004, the Company reported a net loss of approximately \$4.8 billion on \$28.6 billion in net sales.<sup>3</sup> Reflective of a continued downturn in the marketplace, in 2005 Delphi incurred net losses of approximately \$2.4 billion on net sales of \$26.9 billion. Moreover, in 2006, the Debtors incurred a net loss of \$5.5 billion, \$3.0 billion of which comprised charges related to the U.S. employee special attrition programs.

9. The Debtors believe that the Company's financial performance has deteriorated because of (i) increasingly unsustainable U.S. legacy liabilities and operational restrictions driven by collectively bargained agreements, including restrictions preventing the Debtors from exiting non-profitable, non-core operations, all of which have the effect of creating largely fixed labor costs, (ii) a competitive U.S. vehicle production environment for domestic OEMs resulting in the reduced number of motor vehicles that GM produces annually in the United States and related pricing pressures, and (iii) increasing commodity prices.

10. In light of these factors, the Company determined that it would be imprudent and irresponsible to defer addressing and resolving its U.S. legacy liabilities, product portfolio, operational issues, and forward-looking revenue requirements. Because discussions with its major unions and GM had not progressed sufficiently by the end of the third quarter of

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<sup>3</sup> Reported net losses in calendar year 2004 reflect a \$4.1 billion tax charge, primarily related to the recording of a valuation allowance on the U.S. deferred tax assets as of December 31, 2004. The Company's net operating loss in calendar year 2004 was \$482 million.

2005, the Company commenced these chapter 11 cases for its U.S. businesses to complete the Debtors' transformation plan and preserve value for its stakeholders.

D. The Debtors' Transformation Plan

11. On March 31, 2006, the Company outlined five key tenets of its transformation plan. First, Delphi must modify its labor agreements to create a competitive arena in which to conduct business. Second, the Debtors must conclude their negotiations with GM to finalize GM's financial support for the Debtors' legacy and labor costs and to ascertain GM's business commitment to the Company. Third, the Debtors must streamline their product portfolio to capitalize on their world-class technology and market strengths and make the necessary manufacturing alignment with their new focus. Fourth, the Debtors must transform their salaried workforce to ensure that the Company's organizational and cost structure is competitive and aligned with its product portfolio and manufacturing footprint.<sup>4</sup> Finally, the Debtors must devise a workable solution to their current pension situation.

12. On December 18, 2006, the Debtors marked another milestone in their chapter 11 cases with the announcement of two significant agreements. The first of these was an equity purchase and commitment agreement (the "Equity Purchase and Commitment Agreement") with affiliates of Appaloosa Management L.P., Cerberus Capital Management, L.P., and Harbinger Capital Partners Master Fund I, Ltd., as well as Merrill Lynch & Co. and UBS Securities LLC (collectively, the "Plan Investors"). Under the Equity Purchase and Commitment Agreement, the Plan Investors have agreed to invest up to \$3.4 billion in preferred

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<sup>4</sup> As part of this effort, effective July 1, 2006, the Company realigned its business operations to focus its product portfolio on core technologies for which the Company believes it has significant competitive and technological advantages. The Company's revised operating structure consists of its four core business segments: Electronics and Safety, Thermal Systems, Powertrain Systems, and Electrical/Electronic Architecture. The Company also has two additional segments, Steering and Automotive Holdings Group, which will be transitioned as part of the Company's transformation plan.

and common equity in the reorganized Delphi to support the Debtors' transformation plan. The Equity Purchase and Commitment Agreement is subject to the completion of due diligence, satisfaction or waiver of numerous other conditions (including Delphi's goal of achieving consensual agreements with its principal U.S. labor unions and GM), and the non-exercise by either Delphi or the Plan Investors of certain termination rights. The second agreement was a plan framework support agreement (the "Plan Framework Support Agreement") with the Plan Investors and GM. The Plan Framework Support Agreement outlines certain proposed terms of the Debtors' anticipated plan of reorganization, including the distributions to be made to creditors and shareholders, the treatment of GM's claims, the resolution of certain pension funding issues, and the corporate governance of the reorganized Debtors. The terms of the Plan Framework Support Agreement are expressly conditioned on the Debtors' reaching consensual agreements with their U.S. labor unions and GM.

13. On January 12, 2007, this Court authorized the Debtors to execute, deliver, and implement the Equity Purchase and Commitment Agreement and the Plan Framework Support Agreement (Docket No. 6589). On February 28, 2007, Delphi entered into an amendment to the Equity Purchase and Commitment Agreement with the Plan Investors to extend the date by which the Company, the Cerberus Capital Management, L.P. affiliate, or the Appaloosa Management L.P. affiliate have the right to terminate the agreement on account of not yet having completed tentative labor agreements with Delphi's principal U.S. labor unions and a consensual settlement of legacy issues with GM. The amendment extended the termination right pursuant to a 14-day notice mechanism. The amendment also extended the deadline to make certain regulatory filings under the federal antitrust laws in connection with the Equity Purchase and Commitment Agreement and the Plan Framework Support Agreement.

14. On April 19, 2007, Delphi announced that the Debtors anticipated negotiating changes to the Equity Purchase and Commitment Agreement and the Plan Framework Support Agreement. The Debtors do not believe that these developments will preclude the Debtors from filing a joint plan of reorganization and related documents with the Court prior to the current expiration of the exclusivity period on July 31, 2007 or emerging from chapter 11 reorganization this year. The Debtors also confirmed that none of the parties entitled to give notice of termination of the framework agreements has done so as of the date of this filing and that these agreements remain effective as previously filed until modified or terminated.

15. Although much remains to be accomplished in the Debtors' reorganization cases, the Debtors and their stakeholders are together navigating a course that should lead to a consensual resolution with their U.S. labor unions and GM while providing an acceptable financial recovery framework for the Debtors' stakeholders. Upon the conclusion of the reorganization process, the Debtors expect to emerge as a stronger, more financially sound business with viable U.S. operations that are well-positioned to advance global enterprise objectives. In the meantime, Delphi will marshal all of its resources to continue to deliver high-quality products to its customers globally. Additionally, the Company will preserve and continue the strategic growth of its non-U.S. operations and maintain its prominence as the world's premier auto supplier.

#### Prior Applications

16. On November 28, 2005, the Debtors filed an Application For Order Under 11 U.S.C. §§ 327(a), 328(a), and 1107(b) Authorizing Employment And Retention Of Ernst & Young LLP As Sarbanes-Oxley, Valuation, And Tax Services Providers to Debtors, Effective Nunc Pro Tunc To October 8, 2005 (the "Initial Application"). The Initial Application sought

this Court's authorization of the Debtors' employment of E&Y in accordance with the terms of four engagement letters (the "Prior Engagement Letters"). The Initial Application was supported by the Affidavit of Randall J. Miller, sworn to November 28, 2005 (the "Miller Affidavit"). On January 5, 2006 this Court entered an order approving the Initial Application (Docket No. 1743).

17. E&Y completed all of the services under the Prior Engagement Letters on or before December 16, 2005. On December 29, 2005, E&Y provided to the Debtors formal notice of termination of the Prior Engagement Letters.

18. On March 17, 2006, the Debtors filed an Application For Order Under 11 U.S.C. §§ 327(a), 328(a), And 1107(b) Authorizing Employment And Retention Of Ernst & Young LLP As Independent Auditors, Accountants, And Tax Advisors to Debtors, Effective Nunc Pro Tunc To January 1, 2006 (the "2006 Audit Application"). The 2006 Audit Application authorized E&Y to perform: (i) independent auditing and accounting services in accordance with the "audit engagement letter" attached to the 2006 Audit Application as Exhibit 1 and (ii) tax advisory services in accordance with the "master tax advisory agreement" attached to the 2006 Audit Application as Exhibit 2. The 2006 Audit Application was supported by the Declaration of Kevin F. Asher, executed on March 17, 2006 (the "First Asher Declaration," and collectively with the Miller Affidavit and the Asher Supplemental Affidavit, the "Affidavits and Declaration"). On April 5, 2006 this Court entered an order approving the 2006 Audit Application (Docket No. 3121).

19. Pursuant to the order approving the 2006 Audit Application, E&Y has performed an audit of the Debtors' financial statements and their internal control over financial reporting for the year ending December 31, 2006.

Relief Requested

20. By this Supplemental Application, the Debtors request authorization to employ and retain E&Y as their independent auditors to perform an audit of the Debtors' financial statements and their internal control over financial reporting for the year ending December 31, 2007 and to provide accounting advisory services, consistent with the rules and regulations of the Securities and Exchange Commission and the Public Company Accounting Oversight Board (the "Applicable Rules and Regulations"), effective nunc pro tunc to March 1, 2007. Specifically, the Debtors respectfully request entry of an order under sections 327(a), 328(a), and 1107(b) of the Bankruptcy Code and Bankruptcy Rule 2014 authorizing E&Y to perform independent auditing and accounting advisory services in accordance with the terms set forth in the letter agreement attached hereto as Exhibit 1 (the "Engagement Letter"), which the Debtors submit for approval.<sup>5</sup> The Debtors agree that, upon approval, the Engagement Letter shall apply to services provided by E&Y as of March 1, 2007.

Scope Of Services

21. As set forth in further detail in the Engagement Letter and in the Asher Supplemental Affidavit, subject to approval of this Court, E&Y has agreed to provide the following services:

A. Audit Services:

- (i) Perform an audit (the "Integrated Audit") of the Company's consolidated financial statements and its internal control over financial reporting, including auditing and reporting on the consolidated financial statements of the Debtors for the year ending December 31, 2007;

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<sup>5</sup> Any description of the terms and conditions of E&Y's employment under the Engagement Letter contained herein, including without limitation any description of the scope of services to be provided, fees to be charged, or any other matter, is subject to the actual terms of the Engagement Letter which is sought to be approved by this Supplemental Application.

- (ii) Perform an audit (the "Audit of Internal Control") and report on management's assessment of the effectiveness of internal control over financial reporting and on the effectiveness of internal control over financial reporting as of December 31, 2007; and
- (iii) Review the Company's unaudited interim financial information before the Company files its 2007 Form 10-Q's (collectively with the Integrated Audit and the Audit of Internal Control, the "Audit Services").

B. Accounting Advisory Services:

- (i) As and when requested by the Debtors from time to time, provide accounting and auditing advisory and research services in connection with various accounting matters, including consultations required for significant proposed or executed transactions; implementation of new accounting standards; continuing education support; assistance with and review of registration statements, comfort letters, and consents; information technology internal controls; services related to mergers, acquisitions, and divestitures; and fresh start accounting including related audit procedures, which such services may include carve-out audits of one or more business units and which may, with Delphi's consent, be provided by another member of the global E&Y network or any of their respective affiliates (collectively, the "EYG Entities" and any one of them, an "EYG Entity"). Additionally, as and when requested by the Debtors, E&Y may (or with the Debtors' consent, another EYG Entity may) perform additional audit procedures with respect to any financial statements of a consolidated or non-consolidated affiliate of Delphi which are required to be filed with Delphi's annual report on Form 10-K pursuant to Article 3-09 or other Articles of Regulation S-X of the Securities and Exchange Act of 1934, as amended, or otherwise. E&Y may also provide services to audit the accounts, disclosures, and transactions associated with the Debtors' operating under chapter 11 of the Bankruptcy Code. All of the services described in this paragraph are hereinafter referred to as "Additional Accounting Advisory Services" (and together with the Audit Services, the "Services").

C. Audit Committee Pre-Approval And Maintenance Of Independence:

22. All services to be provided by E&Y to the Company, including those specifically contemplated by the Engagement Letter, must be pre-approved by Delphi's audit committee (the "Audit Committee") pursuant to the Audit Committee's pre-approval process, policies, and procedures, including specific pre-approval of internal control-related services. No services may be provided which adversely impact E&Y's ability to satisfy the independence

standards of the Applicable Rules and Regulations. E&Y is required to communicate annually with the Audit Committee on independence matters as required by such independence standards.

D. Subcontracting

23. E&Y will provide the Services to Delphi and its U.S. subsidiaries and affiliates which are Debtors in these chapter 11 cases.

24. Certain EYG Entities other than E&Y will provide services to certain of Delphi's foreign subsidiaries and affiliates which are not Debtors in these chapter 11 cases (the "Foreign Non-Debtors"). Such services may include, without limitation, statutory audit services, tax services or accounting advisory services, which will be provided under engagement letters separate and distinct from the Engagement Letter. Because the Foreign Non-Debtors are not debtors or debtors-in-possession in U.S. chapter 11 proceedings, neither E&Y nor the respective EYGL Member Firms will seek Court approval for these engagements.

25. Pursuant to the Engagement Letter, E&Y may subcontract a portion of its responsibilities under the Engagement Letter to any of the EYG Entities without the Debtors' prior written approval; provided, however, that E&Y shall be and shall remain fully and solely responsible for all of the liabilities and obligations of E&Y under the Engagement Letter, whether or not performed, in whole or part, by E&Y, any other EYG Entity, or any subcontractor or personnel of any EYG Entity. The Debtors will have no recourse, and will bring no claim, against any EYG Entity other than E&Y, or against any subcontractors, members, shareholder, directors, officers, managers, partners, agents, representatives, or employees of any EYG Entity (or any of their respective successors or permitted assigns) or any of their respective assets, with respect to the Services or otherwise under the Engagement Letter.

26. If E&Y subcontracts to an EYG Entity, E&Y will supplement the Asher Supplemental Affidavit to set forth the nature of the services to be provided under the subcontracting arrangement.

27. The services to be provided by E&Y to the Debtors will not be unnecessarily duplicative of those provided by any other of the Debtors' professionals, and E&Y will coordinate any services performed at the Debtors' request with the Debtors' other professionals, including financial advisors and counsel, as appropriate, to avoid duplication of effort, consistent with the auditor independence requirements of the Applicable Rules and Regulations.

28. Subject to this Court's approval of this Supplemental Application, E&Y is willing to serve as the Debtors' independent auditors and accounting advisors and to perform the Services on the terms set forth in the Engagement Letter.

#### Qualifications Of Professionals

29. The Debtors are familiar with the professional standing and reputation of E&Y. The Debtors understand that E&Y is well-experienced in providing independent auditors and accountants in restructurings and reorganizations, and that E&Y is well-respected for services it has rendered in large, complex chapter 11 cases on behalf of debtors and creditors throughout the United States.

30. As set forth in the Asher Supplemental Affidavit, E&Y's depth and breadth of experience with Tier 1 automotive suppliers offers numerous benefits to the Debtors.

31. In addition, as stated in the Asher Supplemental Affidavit, E&Y is very familiar with the Debtors' accounting, financial control and reporting, and other financial

processes. The Debtors believe this familiarity will benefit them substantially with respect to E&Y's Services under the Engagement Letter.

32. The services of E&Y are deemed necessary to enable the Debtors to maximize the value of their estates and to reorganize successfully. The Debtors submit that E&Y is well-qualified and able to represent the Debtors in a cost-effective, efficient, and timely manner.

Disinterestedness Of Professionals

33. The Affidavits and Declaration contain information available to date on E&Y's connections with other parties-in-interest, as required by Bankruptcy Rule 2014(a). Based on the information in the Affidavits and Declaration, which are incorporated herein by reference, the Debtors submit that E&Y and the professionals in the firm are "disinterested persons," as that term is used in section 101(14) of the Bankruptcy Code, and are otherwise eligible to be retained under section 327(a) of the Bankruptcy Code.

34. E&Y's engagement period for the Services began on March 1, 2007. Both E&Y and the Debtors have performed comprehensive independence reviews prior to the commencement of the Audit Services. E&Y's independence review was consistent with the Applicable Rules and Regulations, including Independence Standard Board No. 1.

Professional Compensation

35. Subject to this Court's approval and pursuant to the terms and conditions of the Engagement Letter, the Debtors have agreed to E&Y's professional compensation as follows:

A. Audit Services

36. E&Y's estimated domestic fees for the Audit Services (the "Domestic Fixed Fee") will be \$7,200,000, plus expenses. Expenses include reasonable and customary out-of-pocket expenses such as travel, meals, accommodations, and other expenses specifically related to E&Y's engagement. The Debtors and E&Y have agreed that E&Y may submit invoices for the Audit Services in accordance with the following schedule, as to which the Debtors request approval:

<u>Date</u>	<u>Amount<sup>6</sup></u>
March 2007	\$3,000,000
July 2007	\$3,000,000
December 2007 <sup>7</sup>	\$1,200,000

37. The Domestic Fixed Fee is based upon, among other things, E&Y's preliminary review of the Debtors' records and the representations the Debtors' personnel have made to E&Y, the Debtors' documentation of internal control over financial reporting, the procedures the Debtors' perform to support management's assessment of the effectiveness of internal control over financial reporting, and the results of E&Y's audit procedures. The Domestic Fixed Fee is additionally based upon the Debtors' personnel providing a reasonable level of assistance during the Integrated Audit. Should E&Y's assumptions with respect to these

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<sup>6</sup> This amount does not reflect expenses.

<sup>7</sup> The executed engagement letter contains a typographical error that lists the due date for this payment as December 2008.

matters be incorrect or should it require additional commitments by E&Y beyond those upon which the Domestic Fixed Fee is based, E&Y will bill for this time at the rates and in the manner set forth below with respect to the Additional Accounting Advisory Services.

B. Additional Accounting Advisory Services.

38. Fees for the Additional Accounting Advisory Services will be based on E&Y's hourly rates for such services, plus reasonable expenses. Expenses include reasonable and customary out-of-pocket expenses such as travel, meals, accommodations, and other expenses specifically related to E&Y's engagement. E&Y's current hourly rates for the Additional Accounting Advisory Services are as follows:

<u>Level</u>	<u>Hourly Rate</u>
Partner	\$550-800
Senior Manager	\$425-675
Manager	\$330-515
Senior	\$250-415
Staff	\$135-220
Client Service Associate	\$75-140

39. E&Y intends to invoice the Debtors on a monthly basis for the Additional Accounting Advisory Services.

40. E&Y's hourly rates are revised periodically in the ordinary course of E&Y's business. E&Y's hourly rates for the Additional Accounting Advisory Services will be adjusted on January 1st annually, beginning January 1, 2008. E&Y will advise the Debtors, the Office of the United States Trustee, the Creditors' Committee, and any other party as directed by this Court

of its new rates once they are established if a rate change is effective during the course of this engagement.

41. E&Y will request reimbursement of fees for any time E&Y may spend, subject to prior approval by the Debtors, which approval will not be unreasonably withheld, in considering or responding to discovery requests or participating as a witness in any legal regulatory, or other proceeding before this Court or the United States District Court for the Southern District of New York (the "District Court") and any relevant administrative orders as a result of E&Y's performance of the Services, including any time or reasonable expenses of outside counsel retained by E&Y in respect of any of the foregoing.<sup>8</sup>

42. E&Y will apply to this Court for compensation and reimbursement of expenses in accordance with section 330(a) of the Bankruptcy Code, the Bankruptcy Rules, the Local Bankruptcy Rules for the United States Bankruptcy Court for the Southern District of New York (the "Local Rules"), the U.S. Trustee Guidelines, and any other applicable orders of this Court. E&Y acknowledges that all compensation will be subject to this Court's review and approval after notice and a hearing.

43. The Debtors believe that E&Y's fees are fair and reasonable in light of industry practice, market rates both inside and outside of chapter 11 cases, E&Y's experience in reorganizations, and E&Y's importance to these cases.

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<sup>8</sup> E&Y acknowledges that in the event it seeks reimbursement for outside counsel pursuant to this paragraph, such attorney's time records and invoices have to be included in E&Y's own fee applications. Additionally, such attorney's time records and invoices will be subject to the Office of the United States Trustee's guidelines for compensation and reimbursement of expenses (the "U.S. Trustee Guidelines") and approval of this Court under the standards of sections 330 and 331 of the Bankruptcy Code and without regard to whether such attorneys' services satisfy section 330(a)(3)(C) of the Bankruptcy Code.

Dispute Resolution

44. Pursuant to the Engagement Letter, the Debtors and E&Y have agreed that any controversy or claim with respect to, in connection with, arising out of, or in any way related to the Engagement Letter or the services provided thereunder (including any such matter involving a parent, subsidiary, affiliate, successor-in-interest, or agent of the Debtors or E&Y) will be brought in this Court, or in the District Court if such District Court withdraws the reference, and the Debtors and E&Y, and any and all successors and assigns thereof, consent to the jurisdiction and venue of such court as the sole and exclusive forum (unless such court does not have jurisdiction and venue of such claims or controversies) for the resolution of such claims, causes of action, or lawsuits. The Debtors and E&Y, and any and all successors and assigns thereof, have also agreed to waive trial by jury in any controversy or claim. If this Court, or the District Court upon withdrawal of the reference, does not have or retain jurisdiction over the foregoing claims or controversies, the Debtors and E&Y, and any and all successors and assigns thereof, have agreed to submit first to non-binding mediation and, if mediation is not successful, then to binding arbitration in Detroit, Michigan, in accordance with the dispute resolution procedures set forth in Exhibit C to the Engagement Letter.

45. The Engagement Letter provides further that notwithstanding the dispute resolution procedures described above, the Debtors or E&Y may seek injunctive relief to enforce its rights with respect to the use or protection of (i) its confidential or proprietary information or material, (ii) its names, trademarks, service marks, or logos, and (iii) the enforcement of the notice provisions set forth in the Engagement Letter.

Termination

46. Under the Engagement Letter the Debtors or E&Y may terminate the engagements thereunder at any time, provided, however, that the terminating party will notify the other and will provide this Court, the Office of the United States Trustee, the Creditors' Committee, the Fee Review Committee, and any other party as directed by this Court with three business days' notice of termination. In any event E&Y's engagement will terminate upon the earlier of (i) the completion of the services to be rendered by E&Y under the Engagement Letter or (ii) the effective date of the Debtors' confirmed plan of reorganization, or liquidation of the Debtors' assets under chapter 11 or 7 of the Bankruptcy Code, or otherwise.

47. The provisions of the Engagement Letter relating to fees and expenses and alternative dispute resolution will remain operative and in full force and effect regardless of any termination or expiration of such engagement and will survive completion of the Debtors' bankruptcy.

Conclusion

48. For the foregoing reasons, the Debtors submit that the relief requested herein is in the best interests of the Debtors and their estates and creditors and should be approved.

Notice

49. Notice of this Supplemental Application has been provided in accordance with the Supplemental Order Under 11 U.S.C. §§ 102(1) And 105 And Fed. R. Bankr. P. 2002(m), 9006, 9007, And 9014 Establishing (I) Omnibus Hearing Dates And Certain Notice, Case Management, And Administrative Procedures, entered by this Court on March 20, 2006 (Docket No. 2883) and the Amended Eighth Supplemental Order Under 11 U.S.C. §§ 102(1)

And 105 And Fed. R. Bankr. P. 2002(m), 9006, 9007, And 9014 Establishing (I) Omnibus Hearing Dates And Certain Notice, Case Management, And Administrative Procedures, entered by this Court on October 26, 2006 (Docket No. 5418). In light of the nature of the relief requested, the Debtors submit that no other or further notice is necessary.

Memorandum Of Law

50. Because the legal points and authorities upon which this Supplemental Application relies are incorporated herein, the Debtors respectfully request that the requirement of the service and filing of a separate memorandum of law under Local Rule 9013-1(b) be deemed satisfied.

WHEREFORE, the Debtors respectfully request that this Court enter an order (a) authorizing the Debtors to employ and retain E&Y as independent auditors and accounting advisors pursuant to the terms and conditions set forth in the Engagement Letter, effective nunc pro tunc to March 1, 2007 and (b) granting the Debtors such other and further relief as is just.

Dated: New York, New York  
May 30, 2007

DELPHI CORPORATION, on behalf of itself and certain of its subsidiaries and affiliates, as Debtors and Debtors-in-Possession

By: /s/ John D. Sheehan  
Name: John D. Sheehan  
Title: Vice President and Chief Restructuring Officer

**Exhibit 1**  
**(Engagement Letter)**



■ Ernst & Young LLP  
Global Automotive Center  
Suite 1000  
777 Woodward Avenue  
Detroit, Michigan 48226

■ Phone: (313) 628-7100

March 19, 2007

Mr. Robert H. Brust, Chairman  
The Audit Committee of Delphi Corporation  
5725 Delphi Drive  
Troy, MI 48098

Mr. Robert J. Dellinger, Executive Vice President, Chief Financial Officer  
Delphi Corporation  
5725 Delphi Drive  
Troy, MI 48098

Dear Messrs. Brust and Dellinger:

This letter agreement (the "Agreement") sets forth the terms and conditions of the engagement of Ernst & Young LLP ("Ernst & Young" or "E&Y") by Delphi Corporation and its affiliates (the "Company," "Delphi" or "Debtors") to perform audit services and, on request of the Company, to provide related accounting advisory and research services subsequent to the Company's filing of a Chapter 11 petition in the United States Bankruptcy Court for the Southern District of New York (the "Bankruptcy Court").

We have agreed to provide such services, contingent upon the Bankruptcy Court approving our retention in accordance with the terms and conditions which are set forth in this Agreement.

1. This will confirm the engagement of Ernst & Young by Delphi Corporation as approved by the Audit Committee to perform an audit of the Company's financial statements and its internal control over financial reporting (referred to hereinafter as the "integrated audit"). As part of the integrated audit, we will audit and report on the consolidated financial statements of the Company for the year ended December 31, 2007 (the "audit of the financial statements"). We also will audit and report on management's assessment of the effectiveness of the Company's internal control over financial reporting and on the effectiveness of internal control over financial reporting as of December 31, 2007 (the "audit of internal control"). In addition, we will review the Company's unaudited interim financial information before the Company files its Form 10-Q. All of the services described in this paragraph may hereafter be referred to as either "Audit Service" or "Audit Services."
2. In addition, as and when requested by the Company from time to time during the term hereof, we will provide accounting advisory and research services in connection with various accounting matters, including consultations required for significant proposed or executed transactions; implementation of new accounting standards; continuing education support; assistance with and review of registration statements, comfort letters and consents; information technology internal controls; and services related to mergers, acquisitions, and divestitures, fresh start accounting including related audit procedures, which such

services may include carve-out audits of one or more business units and which may, with Delphi's consent, be provided by another member of the global E&Y network or any of their respective affiliates (collectively, the "EYG Entities" and any one of them, an "EYG Entity"). Additionally, as and when requested by the Company, we may (or with Delphi's consent another EYG Entity may) perform additional audit procedures with respect to any financial statements of a consolidated or non-consolidated affiliate of Delphi which are required to be filed with Delphi's annual report on Form 10-K pursuant to Article 3-09 of Regulation S-X of the Securities and Exchange Act of 1934, as amended, or otherwise. We will also provide services to audit the accounts, transactions and disclosures associated with the Company operating under Chapter 11 of the Bankruptcy Code. All of the services described in this paragraph may hereafter be referred to as "Additional Accounting Advisory Services.

### **Integrated Audit Responsibilities and Limitations**

3. The objective of our audit of the financial statements is to express an opinion on whether the consolidated financial statements are presented fairly, in all material respects, in conformity with U.S. generally accepted accounting principles. The objectives of our audit of internal control are to express an opinion on (1) whether management's assessment of the effectiveness of internal control over financial reporting is fairly stated, in all material respects, based on suitable control criteria, and (2) the effectiveness of internal control over financial reporting. Should conditions not now anticipated preclude us from completing either our audit of the financial statements or our audit of internal control and issuing our reports thereon, we will advise the Audit Committee and management promptly and take such action as we deem appropriate.
4. We will conduct our integrated audit in accordance with the standards of the Public Company Accounting Oversight Board ("the PCAOB"). Those standards require that we obtain reasonable, rather than absolute, assurance that the consolidated financial statements are free of material misstatement, whether caused by error or fraud, and that the Company maintained, in all material respects, effective internal control over financial reporting as of the date specified in management's assessment. As the Company is aware, there are inherent limitations in the audit process, including, for example, selective testing and the possibility that collusion or forgery may preclude the detection of material error, fraud, and illegal acts. Accordingly, there is some risk that a material misstatement of the financial statements or a material weakness in internal control over financial reporting would remain undetected. Also, an audit of the financial statements is not designed to detect error or fraud that is immaterial to the consolidated financial statements. Similarly, an audit of internal control is not designed to detect deficiencies in internal control over financial reporting that, individually or in combination, are less severe than a material weakness.
5. We will consider the Company's internal control over financial reporting in determining the nature, timing, and extent of our audit procedures for the purpose of expressing our opinion

on: (1) the consolidated financial statements; (2) management's assessment of the effectiveness of internal control over financial reporting, and; (3) the effectiveness of internal control over financial reporting. Our report on item (2) above relates to whether management's assessment process, including documentation, provides a reasonable basis for its assessment. Our report on item (3) above relates to the effectiveness of the entity's internal control taken as a whole, and not to the effectiveness of each individual internal control component.

6. In accordance with the standards of the PCAOB, we will communicate certain matters related to the conduct and results of the audit to the Audit Committee. Such matters include, when applicable, disagreements with management, whether or not resolved; serious difficulties encountered in performing the audit; our level of responsibility under PCAOB auditing standards for the financial statements, for internal control, and for other information in documents containing the audited financial statements; unrecorded audit differences that were determined by management to be immaterial, both individually and in the aggregate, to the financial statements as a whole; changes in the Company's significant accounting policies and methods for accounting for significant unusual transactions or for controversial or emerging areas; our judgments about the quality of the Company's accounting principles; our basis for conclusions as to sensitive accounting estimates; management's consultations, if any, with other accountants; and major issues discussed with management prior to our retention.
7. In accordance with the rules of the Securities and Exchange Commission (SEC) implementing the requirements of Section 204 of the Sarbanes-Oxley Act of 2002, we will communicate to the Audit Committee all critical accounting policies and practices used by the Company, and all alternative treatments within generally accepted accounting principles for policies and practices related to material items that have been discussed with management, including ramifications of the use of such alternative disclosures and treatments along with the treatment preferred by us. We also will advise the Audit Committee of other material written communications between management and us.
8. We will obtain pre-approval to be confirmed in writing from the Audit Committee for any services we are to provide to the Company pursuant to the Audit Committee's pre-approval process, policies, and procedures, including specific pre-approval of internal control-related services. We also will communicate annually with the Audit Committee on independence matters as required by the independence standards of the PCAOB. We will promptly inform the Chair of the Audit Committee and management if the Audit Services are selected for inspection by the PCAOB and also will promptly communicate any information of which we become aware as a result of such inspection that has a material effect on the financial statements previously reported on by us or that could result in a significant modification to an audit report previously issued by us. Upon your request, we will provide the Audit Committee and the Company with a copy of any publicly available inspection reports on

E&Y issued by the PCAOB, but we will not provide any confidential inspection reports issued by the PCAOB to E&Y, the confidentiality of which is provided for in the Sarbanes-Oxley Act of 2002 and the PCAOB's inspection rules.

9. If we determine that there is evidence that fraud or possible illegal acts may have occurred, we will promptly bring such matters to the attention of an appropriate level of management. If we become aware of fraud involving senior management or fraud (whether by senior management or other employees) that causes a material misstatement of the consolidated financial statements, we will promptly report this matter directly to the Audit Committee. We will determine that the Audit Committee is adequately informed of illegal acts that come to our attention unless they are clearly inconsequential. In addition, we will promptly inform the Audit Committee and appropriate members of management of significant audit adjustments noted during our audit procedures and confirm such representations in writing to the Chair of the Audit Committee and General Counsel within five business days.
10. We will communicate in writing to management and the Audit Committee all significant deficiencies and material weaknesses in internal control over financial reporting that we identify during the course of our integrated audit. The identification of a material weakness that remains uncorrected as of the date of management's assessment will cause us to express an adverse opinion on the effectiveness of the Company's internal control over financial reporting. We also will communicate to management in writing all internal control deficiencies (that is, those deficiencies in internal control over financial reporting that are of a lesser magnitude than significant deficiencies) identified during the integrated audit and not previously communicated by us or by others. We also will communicate to the Board of Directors the existence of any significant deficiency or material weakness as a result of ineffective oversight by the Audit Committee of the Company's external financial reporting and internal control over financial reporting.

#### **Reviews of Unaudited Interim Financial Information**

11. Our review of the Company's unaudited interim financial information will be performed in accordance with relevant PCAOB auditing standards.
12. A review of interim financial information consists principally of performing analytical procedures and making inquiries of management responsible for financial and accounting matters. It involves a review of the condensed financial information included in the filing on Form 10-Q and does not include any earlier earnings releases or other such communications. A review is substantially less in scope than an audit conducted in accordance with the standards of the PCAOB, the objective of which is the expression of an opinion regarding the financial statements taken as a whole. Accordingly, we will not express an opinion on the interim financial information.

13. A review includes obtaining sufficient knowledge of the entity's business and its internal control as it relates to the preparation of both annual and interim financial information to: identify the types of potential material misstatements in the interim financial information and consider the likelihood of their occurrence; and select the inquiries and analytical procedures that will provide us with a basis for communicating whether we are aware of any material modifications that should be made to the interim financial information for it to conform with U.S. generally accepted accounting principles.
14. A review is not designed to provide assurance on internal control or to identify significant deficiencies. However, we will communicate to the Audit Committee any significant deficiencies noted during our review procedures.
15. If, during our review procedures, we determine that there is evidence that fraud or possible illegal acts may have occurred, we will promptly bring such matters to the attention of the appropriate level of management. If we become aware of fraud involving senior management or fraud (whether caused by senior management or other employees) that causes a material misstatement of the interim financial information, we will promptly report this matter directly to the Audit Committee. We will determine that the Audit Committee is adequately informed of illegal acts that come to our attention unless they are clearly inconsequential. We also will inform the Audit Committee and appropriate members of management of significant unrecorded differences noted during our review procedures.

#### **Management's Responsibilities and Representations**

16. The consolidated financial statements, unaudited interim financial information, and management's assessment of the effectiveness of internal control over financial reporting are the responsibility of the Company's management. Management is responsible for establishing and maintaining effective internal control over financial reporting, for properly recording transactions in the accounting records, for safeguarding assets, and for the overall fair presentation of the consolidated financial statements and unaudited interim financial information. Management of the Company also is responsible for the identification of, and for the Company's compliance with, laws and regulations applicable to its activities.
17. Management of the Company is responsible for adjusting the consolidated financial statements and unaudited interim financial information to correct material misstatements and for affirming to us in its representation letter that the effects of any unrecorded differences accumulated by us during the applicable Audit Service and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the consolidated financial statements and unaudited interim financial information taken as a whole.

18. Management of the Company is responsible for apprising us of all allegations involving financial improprieties received by management or the Audit Committee (regardless of the source or form and including, without limitation, allegations by "whistle-blowers"), and for providing us full access to these allegations and any internal investigations of them, on a timely basis. Allegations of financial improprieties include allegations of manipulation of financial results by management or employees, misappropriation of assets by management or employees, intentional circumvention of internal controls, inappropriate influence on related party transactions by related parties, intentionally misleading E&Y, or other allegations of illegal acts or fraud that could result in a misstatement of the financial statements or otherwise affect the financial reporting of the Company. If the Company limits the information otherwise available to us under this paragraph (based on the Company's claims of attorney/client privilege, work product doctrine, or otherwise), the Company will immediately inform us of the fact that certain information is being withheld from us. Any such withholding of information could be considered a restriction on the scope of our Audit Services and may prevent us from opining on the Company's financial statements or internal control over financial reporting; alter the form of report we may issue on such financial statements or internal control over financial reporting; prevent us from consenting to the inclusion of previously issued auditor's reports in future Company filings; or otherwise affect our ability to continue as the Company's independent registered public accounting firm. The Company and we will disclose any such withholding of information to the Audit Committee.
19. Management of the Company is responsible for evaluating the effectiveness of the Company's internal control over financial reporting using suitable control criteria and for supporting its assessment with sufficient evidence, including documentation. Management also is responsible for presenting a written assessment of the effectiveness of the Company's internal control over financial reporting as of the end of the Company's most recent fiscal year. In connection with its assessment of internal control over financial reporting, management will affirm to us in its representation letter that it has: (1) disclosed to us all significant deficiencies in the design or operation of internal control over financial reporting, and (2) identified those that it believes to be material weaknesses.
20. As required by PCAOB auditing standards, we will make specific inquiries of management about the representations contained in the consolidated financial statements and unaudited interim financial information and management's assessment of the effectiveness of internal control over financial reporting. Those standards also require that, at the conclusion of the applicable Audit Service, we obtain representation letters from certain members of management about these matters. The responses to those inquiries, the written representations, and the results of our procedures comprise the evidential matter we will rely upon in completing the applicable Audit Service. Management is responsible for providing us with all financial records and related information and making available to us all internal control documentation and records necessary to complete our Audit Services on

a timely basis. Management's failure to do so may cause us to delay our report, as applicable, modify our procedures, or even terminate our engagement.

21. Management of the Company agrees to cause all of the Company's foreign subsidiaries and affiliates included in the Company's consolidated financial statements to provide any authorization, to the fullest extent permissible under applicable law, necessary to permit compliance with requests by the SEC or the PCAOB for production of documents or information in a foreign public accounting firm's, associated person's or E&Y's possession, custody or control that was obtained in the conduct of audit services by such firm or person. In addition, the Company hereby waives, to the fullest extent permissible under applicable law, the rights provided under any laws, regulations, professional standards, or other provisions that might restrict the ability of any foreign public accounting firm, any associated person, or E&Y, to comply with requests by the SEC or the PCAOB for production of documents or information in such foreign public accounting firm's, associated person's or E&Y's possession, custody or control that was obtained in the conduct of audit services by such foreign firm or person, and consents, to the fullest extent permissible under applicable law, to action taken in furtherance of the foregoing by any foreign public accounting firm, associated person or E&Y.

The parties hereto recognize that E&Y and/or any foreign public accounting firm and any associated person may obtain documents and copies of documents and other information during the conduct of audit services for the Company and any Company Entity that contain legally privileged, business confidential, trade secret, other confidential, proprietary and competitively sensitive information, or the Company or Company Entity's books and records. In the event that a request, subpoena or order is delivered to E&Y, any foreign public accounting firm or associated person by the SEC, the PCAOB, the United States or any foreign government, a non-government third party seeking access to or copies of documents or any other information of a Company Entity that may be in the possession of E&Y, any foreign public accounting firm or associated person, whether for the purpose of a review by the PCAOB or any other requesting party, or in connection with an informal or formal investigation of a Company Entity, E&Y, to the fullest extent permitted by the applicable regulatory or professional body or under applicable law, shall:

- (i) promptly provide both Delphi's Vice President, General Counsel and its Chief Accounting Officer, Controller with written notice of such request, subpoena or order, together with a copy thereof by facsimile and Federal Express (or similar overnight courier) as follows:

Delphi Vice President,  
General Counsel  
5725 Delphi Drive

Delphi Chief Accounting Officer,  
Controller  
5725 Delphi Drive

M/C 483-400-603  
Troy, MI 48098  
Facsimile: 248-813-2491

M/C 483-400-626  
Troy, MI 48098  
Facsimile: 248-813-2590

- (ii) promptly, after receiving such request, subpoena or order, and (subject to clause (iv) below) prior to responding to any such request, subpoena or order by means of the production of any non-public documents in the possession of E&Y or such foreign public accounting firm or associated person, either prepared by a Company Entity or which were obtained by E&Y or such foreign public accounting firm or associated person from any Company Entity (in each case a "Delphi Document"), provide the Company the opportunity to read all Delphi Documents within the scope of such request;
  - (iii) subject to clause (iv) below, prior to responding to any such request, subpoena or order by means of the production of any non-public Delphi Documents, (A) provide reasonable cooperation to the Company in connection with any efforts the Company may wish to make in presenting to the SEC, the PCAOB, any relevant court, or other government agency, attorney or other authority, any reasonable objection they may have to the granting of access to or production of any such documents and information, and (B) provide reasonable cooperation to the Company in connection with the Company's efforts to seek any reasonable protective order, delay in production (including reasonable efforts by E&Y to pursue any extension of time requested by the Company for compliance with any government request based on the applicable circumstances) or other reasonable agreement requested by them in relation to such documents and information so as to permit the Company to avoid any loss of privilege or confidentiality with respect to the content of any such documents, and to comply with any confidentiality obligations it may have to third parties prior to granting access to or delivery of such documents or information, and (C) not produce or grant third party access to such documents until the Company, based on applicable circumstances, has had an opportunity to seek assurances regarding the confidentiality of such information sought by the SEC, the PCAOB, or other relevant court, government agency, attorney or other authority; and
  - (iv) nothing in this Agreement shall require E&Y or any foreign public accounting firm or associated person to violate any legal or regulatory requirement.
22. Management shall make appropriate inquiry of the Company's officers, directors and substantial stockholders to determine whether any business relationships exist between any officer, director or substantial stockholder (or any entity for or of which such an officer or director acts in a similar capacity) and E&Y or any other EYG Entities, other than one pursuant to which EYG Entities perform professional services. For this purpose, a "substantial stockholder" is a person or entity (excluding institutional investors, registered

investment advisors or investment companies) that are known by the Company to be the beneficial owners of more than five percent of any class of the Company's voting securities. [i.e. subject to the reporting requirements of Section 13 of the Securities Exchange Act of 1934 and the related rules thereunder].

23. Kevin Asher will be the Coordinating Partner and Steve Sheckell and Jeff Henning will be the Engagement Partners, responsible for the provision of our accounting and auditing services. Mike Hatzfeld, Jamie Simpson, and Aaron Krabill, Senior Managers, will work closely with management in performing all required accounting and audit services. If one or more of these individuals ceases to provide services pursuant to this agreement, Ernst & Young will so advise the Company and, if that professional is replaced, provide the Company with the name of that professional's replacement. Other staff, not identified herein, may be utilized as required to conduct our work in most efficient manner. Key personnel would be replaced by like skills and competency where appropriate. Delphi has the right to approve the replacement of any key partner or senior manager, not to be unreasonably withheld.
24. We will perform the Audit Services described herein for each of the Company's subsequent fiscal years based on the terms and conditions set forth in this agreement until either the Audit Committee or E&Y terminates the agreement. Changes in the scope of our Audit Services and estimated fees for such services in subsequent fiscal years will be communicated in supplemental letters.

#### **Fees and Billings**

##### **Fees and Billings for Audit Services**

25. We estimate that our U.S. fee for Audit Services will be approximately \$7.2 million, plus expenses. We will submit our invoices following the below schedule, and payment of them will be made in accordance with the Interim Compensation Order (as defined below).

March 2007	\$3,000,000
July 2007	3,000,000
December 2008	1,200,000

26. All payments made pursuant to paragraphs 25, 26, 27, 28 and 29 must be made in conformity with the orders from the Bankruptcy Court including the order under 11 U.S.C Section 331 establishing procedures for interim compensation and reimbursement of expenses of professionals (the "Interim Compensation Order") (Docket No. 869). E&Y will timely file the appropriate interim and final applications for allowance of compensation and reimbursement of expenses pursuant to the Interim Compensation Order. In addition, the Company shall reimburse us for direct expenses incurred in connection with the performance of the Audit Services, subject to the provisions of paragraph 27 and the

Interim Compensation Order. Direct expenses include reasonable and customary out-of-pocket expenses such as travel, meals, accommodations and other expenses specifically related to this engagement. E&Y may receive rebates in connection with certain purchases, which are used to reduce overhead charges that E&Y would otherwise pass on to its clients. Our estimated fees and schedule of performance are based upon, among other things, our preliminary review of the Company's records and the representations Company personnel have made to us, the Company's documentation of internal control over financial reporting, the procedures the Company performs to support management's assessment of the effectiveness of internal control over financial reporting, and the results of our audit procedures. Our fee estimate does not include any fees associated with Additional Accounting Advisory Services. (See paragraphs 27 through 29 below). Our fee and schedule of performance also are dependent upon the Company's personnel providing a reasonable level of assistance during our integrated audit. Should our assumptions with respect to these matters be incorrect or should the documentation of internal control, results of our procedures, condition of the records, degree of cooperation, extent of procedures performed by the Company to support management's assessment, extent of remediation testing related to ineffective internal controls or other matters beyond our reasonable control require additional commitments by us beyond those upon which our estimated fees are based, we will bill for this time at the rates and in the manner set forth below with respect to the Additional Accounting Advisory Services.

#### **Fees and Billings for Additional Accounting Advisory Services**

27. Fees for the Additional Accounting Advisory Services will be billed as follows:
  - a. Projects will be billed at hourly rates as scheduled in the attached document in Exhibit A.
  - b. The rate in Exhibit A will be adjusted on January 1<sup>st</sup>, annually, based on our revised standard rates.
  - c. We will submit monthly invoices and detailed billing schedules by individual and topic at hourly rates as scheduled in the attached document.
  - d. In addition, the Company shall reimburse us for direct expenses incurred in connection with the performance of the Additional Accounting Advisory Services. Direct expenses include reasonable and customary out-of-pocket expenses such as travel, meals, accommodations and other expenses specifically related to this engagement. E&Y may receive rebates in connection with certain purchases, which are used to reduce overhead charges that E&Y would otherwise pass on to its clients.
28. We will request payment of our fees for Audit Services and Additional Accounting Advisory Services in accordance with local bankruptcy rules for the Southern District of New York, orders from the Bankruptcy Court including the Interim Compensation Order

(Docket No. 869), and any relevant administrative orders. In addition, we will request reimbursement of our actual expenses related to this engagement, as well as fees for any time (including any time or reasonable expenses of outside legal counsel), subject to prior approval by the Company, which approval shall not unreasonably be withheld, we may incur in considering or responding to discovery requests or participating as a witness in any legal regulatory, or other proceeding before the Southern District of New York and any relevant administrative orders as a result of our performance of these services. Delphi's Billing Procedures for outside counsel (Exhibit B) shall control the expenses for which Delphi will be responsible.

29. In the event we are requested or authorized by the Company or are required by government regulation, subpoena, or other legal process to produce our documents or our personnel as witnesses with respect to our engagements for the Company, the Company will, so long as we are not a party to the proceeding in which the information is sought, reimburse us for our professional time and expenses, as well as the fees and expenses of our counsel, incurred in responding to such requests.

#### **Other Matters**

30. The Company shall not, during the term of the Agreement and for 12 months following its termination for any reason, solicit for employment, or hire, any E&Y personnel involved in the performance of the Audit Services, except as otherwise agreed in writing by E&Y; provided that the Company shall not breach its obligation hereunder by generally advertising available positions or hiring E&Y personnel who either respond to such advertisements or come to the Company on their own initiative without direct or indirect encouragement from the Company.
31. In addition, the Company shall not, without the prior written consent of E&Y, solicit for employment or for a position on its Board of Directors, or hire, any current or former partner or professional employee of E&Y, any affiliate thereof, or any other member of the global Ernst & Young network or any of their respective affiliates, if such partner or professional employee has been involved in the performance of any audit, review, or attest service for or relating to the Company at any time since the date of filing of the Company's most recent periodic annual report with the SEC (or, if the Company has not previously filed such a report, since the beginning of the most recent fiscal year to be covered by the Company's first such report) or in the 12 months preceding that date.
32. By your signature below, you confirm that the Company, through its Board of Directors, has authorized the Audit Committee to enter into this Agreement with us on the Company's behalf and that you have been expressly authorized by the Audit Committee to execute this Agreement on behalf of, and to bind, the Company.

33. Any controversy or claim with respect to, in connection with arising out of, or in any way related to this Agreement or the Services provided hereunder (including any such matter involving any parent, subsidiary, affiliate, successor in interest or agent of the Company or of E & Y) shall be brought in the Bankruptcy Court, or the District Court if such District Court withdraws the reference and the parties to this Agreement, and any and all successors and assigns thereof, consent to the jurisdiction and venue of such court as the sole exclusive forum (unless such court does not have jurisdiction and venue of such claims or controversies) for the resolution of such claims, causes of action or lawsuits. The parties to this Agreement, and any and all successors and assigns thereof, hereby waive trial by jury, such waiver being informed and freely made. If the Bankruptcy Court, or the District Court upon withdrawal of the reference does not have or retain jurisdiction over the foregoing claims or controversies, the parties to this Agreement and any and all successors and assigns thereof, agree to submit first to non-binding mediation; and, if mediation is not successful, then to binding arbitration in Detroit, Michigan, in accordance with the dispute resolution procedures set forth in Exhibit C to this Agreement. Judgment on any arbitration award may be entered in any court having proper jurisdiction. The foregoing is binding upon the Company, E & Y and any all successors and assigns thereof. Notwithstanding the agreement to such procedures, either party may seek injunctive relief to enforce its rights with respect to the use or protection of (i) its confidential or proprietary information or material, (ii) its names, trademarks, service marks or logos and (iii) the enforcement of the notice provisions set forth in this Agreement.
34. The benefits of this Agreement shall inure to the respective successors and assigns of the parties hereto and the obligations and liabilities assumed in this Agreement by the parties hereto shall be binding upon their respective successors and assigns.
35. As set forth herein, the Company has requested that Ernst & Young provide audit and accounting services, the scope of which is set forth in the Agreement. The Company recognizes and acknowledges that by performing the services set forth in the Agreement, Ernst & Young is not acting in any Company management capacity and that the Company has not asked Ernst & Young to make, nor has Ernst & Young agreed to make, any business decisions on behalf of the Company. All decisions about the business or operations of the Company remain the sole responsibility of the Company's management and its board of directors.
36. If any portion of this Agreement is held to be void, invalid, or otherwise unenforceable, in whole or part, the remaining portions of this Agreement shall remain in effect. This agreement shall be governed by, and construed in accordance with, the laws of the State of Michigan applicable to agreements made and fully to be performed therein by residents thereof.
37. This Agreement may be terminated at any time by the Company or E&Y, but in any event this Agreement will expire upon the earlier of (i) completion of the Services or (ii) the

effective date of the Company's confirmed plan of reorganization, or liquidation of the Company's assets under Chapter 11 or 7 of Title 11 of the United States Code, or otherwise. If either party terminates this Agreement, in addition to notice to the other party, the terminating party shall provide not less than three (3) days' prior written notice to the Bankruptcy Court, the U.S. Trustee's office, the Creditor's Committee and the Fee Review Committee (if any). The provisions of this Agreement relating to fees and expenses and alternative dispute resolution will remain operative and in full force and effect regardless of any termination or expiration of this Agreement and shall survive completion of the Company's bankruptcy whether through a confirmed plan of reorganization, liquidation of the Company's assets under Chapter 11 or 7 of Title 11 of the United States Code, or otherwise. If any portion of this Agreement is held to be void, invalid, or otherwise unenforceable, in whole or in part, the remaining portions of this Agreement shall remain in full force and effect. By agreement to the provision of the Services set forth in the Agreement, E&Y is not providing a guarantee to the Company that E & Y's performance of those services pursuant to the terms and conditions set forth in the Agreement will guarantee the Company's successful reorganization under Chapter 11 of Title 11 of the United States Code.

38. E&Y may subcontract a portion of its responsibilities under this Agreement without Company's prior written approval to any of the EYG Entities; provided, however, that E&Y shall be and shall remain fully and solely responsible for all of the liabilities and obligations of E&Y under this Agreement, whether or not performed, in whole or part, by E&Y, any other EYG Entity or any subcontractor or personnel of any EYG Entity. The Company shall have no recourse, and shall bring no claim, against any EYG Entity other than E&Y, or against any subcontractors, members, shareholder, directors, officers, managers, partners, agents, representatives or employees of any EYG Entity (or any of their respective successors or permitted assigns,) or any of their respective assets, with respect to the Services or otherwise under this Agreement.

If these arrangements are acceptable, please sign one copy of this agreement and return it to us.

We very much appreciate the opportunity to serve as Delphi Corporation's independent registered public accounting firm and would be pleased to furnish any additional information you may request concerning our responsibilities and functions.

Yours very truly,

*Ernest & Young LLP*

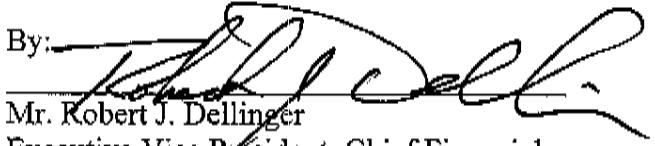
AGREED TO AND ACCEPTED BY:  
DELPHI CORPORATION

By:

Mr. Robert H. Brust  
Chairman, The Audit Committee of Delphi  
Corporation

Date: \_\_\_\_\_

By:

  
Mr. Robert J. Dellinger  
Executive Vice President, Chief Financial  
Officer

Date: 4.24.07

## Exhibit A

**Review of Fee Arrangements-AABS  
Delphi Corporation**

<u>Level</u>	<u>Rate</u>
	<u>2007</u>
Client Service Associate	\$ 75 - 140
Staff	\$ 135 - 220
Senior	\$ 250 - 415
Manager	\$ 330 - 515
Senior Manager	\$ 425 - 675
Partner	\$ 550 - 800

### **INSTRUCTIONS FOR COMPLETING INVOICES**

The attached invoice form should be submitted with all original invoices for services rendered in connection with all legal matters involving Delphi Automotive Systems and its U.S. subsidiaries submitted by law firms or consultants and experts providing legal-related services.

Please submit invoices monthly if the “Total Fees & Disbursements” exceed \$500.00 per case or matter. Otherwise, submit invoices quarterly or annually. In the case of a flat fee or other special billing arrangement, submit invoices in accordance with that arrangement.

#### **CERTAIN BASIC INFORMATION IS REQUIRED TO PROCESS AN INVOICE. THE INVOICE CANNOT BE PROCESSED WITHOUT THIS INFORMATION:**

**Case Matter Name:** If you do not know the case/matter name, please contact the responsible Delphi Attorney or Legal Assistant.

**Case Matter No.:** If you do not know the case/matter number, please contact the responsible Delphi Attorney or Legal Assistant. Note that only one case/matter may be billed on an invoice.

**Firm Employer Identification Number:** Please include your firm's EIN on the invoice.

**Invoice No.:** Each invoice must be specifically identifiable by means of a unique Invoice Number. In other words, no two invoices should have the same Invoice Number. The Invoice Number should consist of no more than ten characters (numeric and/or alpha). Please do not reuse invoice numbers submitted to Delphi previously.

**Insurance No.:** Please include any insurance number on the invoice (Sedgwick for those matters covered by Delphi's insurance carrier or ESIS for those matters covered by GM's insurance carrier).

**Approval:** All invoices must be signed on behalf of the firm.

#### **ANALYSIS OF FEES FOR PERSONS PERFORMING SERVICES DURING THIS BILLING PERIOD**

**Last Name, First Initial:** List only persons who performed services during the billing period covered by the invoice. Partial hours should be stated as a decimal fraction, i.e., 20 minutes = .33.

**This Bill:** Under the category “This Bill,” please do not include any past due amount. Past due amounts should only be included in the “Cumulative Totals.”

**Cumulative Totals:** Amounts for “This Bill” should be included in “Cumulative Totals.” (The amounts shown under “This Bill” and “Cumulative Totals” should be the same on each line on the first billing for each case/matter using the new invoice format.)

## **GENERALLY**

Delphi **will** reimburse a firm for reasonable and actual out-of-pocket payments made to third-party vendors (i.e., Delphi **will not** pay for markups or surcharges added by the firm) for the following items:

- Air freight/express mail deliveries
- Bond fees and premiums
- Coach-class air fare (lowest available rate/class)
- Computerized Delphi database research
- Computerized legal research (e.g., Lexis, Westlaw)
- Court reporter fees
- Expert witness fees
- Filing fees
- Inside photocopy (up to 10 cents per page)
- Local business transportation (e.g., taxi fares)
- Long distance telephone charges (for voice, fax or data)
- Outside messenger services
- Outside photocopy, binding, and printing services
- Postage
- Travel (airfare, hotel, rental car)

Delphi **will not** pay for:

- Books/subscriptions
- Charges related to overall case management
- Creating, updating or organizing litigation or case files
- Distribution of documents, pleadings, correspondence and materials internally or to client
- Entertainment items (movies, books, alcohol, etc.)
- Fax communications (except long distance telephone charges)
- Hourly fees while traveling
- Inside photocopy (more than 10 cents per page)
- Internal case docketing activities
- Internal firm information technology charges
- LEXIS/NEXIS/Westlaw charges beyond the expenses actually incurred by the firm
- Local meals
- Local personal transportation (taxi/limousine to/from home)
- Local telephone charges
- Membership fees
- Office supplies
- Overtime charges
- Room service or excessive meal expenses
- Secretarial/clerical charges
- Storage charges
- Time spent copying documents or materials
- Transportation expenses or time spent traveling between firm offices
- Word processing

**Exhibit C**

## Dispute Resolution Procedures

The following procedures shall be used to resolve any controversy or claim ("dispute") as provided in this Agreement, other than objections to fee applications relating to the subject retention. If any of these provisions are determined to be invalid or unenforceable, the remaining provisions shall remain in effect and binding on the parties to the fullest extent permitted by law.

### *Mediation*

A party shall submit a dispute to mediation by written notice to the other party or parties. The mediator shall be selected by the parties. If the parties cannot agree on a mediator, the International Institute for Conflict Prevention and Resolution ("CPR") shall designate a mediator at the request of a party. Any mediator must be acceptable to all parties.

The mediator shall conduct the mediation as he/she determines, with the agreement of the parties. The parties shall discuss their differences in good faith and attempt, with the mediator's assistance, to reach an amicable resolution of the dispute. The mediation shall be treated as a settlement discussion and shall therefore be confidential. The mediator may not testify for either party in any later proceeding relating to the dispute. The mediation proceedings shall not be recorded or transcribed.

Each party shall bear its own costs in the mediation. The parties shall share equally the fees and expenses of the mediator.

If the parties have not resolved a dispute within 90 days after written notice beginning mediation (or a longer period, if the parties agree to extend the mediation), the mediation shall terminate and the dispute shall be settled by arbitration. In addition, if a party initiates litigation, arbitration, or other binding dispute resolution process without initiating mediation, or before the mediation process has terminated, an opposing party may deem the mediation requirement to have been waived and may proceed with arbitration.

### *Arbitration*

The arbitration will be conducted in accordance with the procedures in this document and the CPR Rules for Non-Administered Arbitration ("Rules") as in effect on the date of the Agreement, or such other rules and procedures as the parties may agree. In the event of a conflict, the provisions of this document will control.

The arbitration will be conducted before a panel of three arbitrators, to be selected in accordance with the screened selection process provided in the Rules. Any issue concerning the extent to which any dispute is subject to arbitration, or concerning the applicability, interpretation, or enforceability of any of these procedures, shall be governed by the Federal Arbitration Act and resolved by the arbitrators. No potential arbitrator may be appointed unless he or she has agreed in writing to these procedures.

The arbitration panel shall have no power to award non-monetary or equitable relief of any sort or to make an award or impose a remedy that (i) is inconsistent with the agreement to which these procedures are attached or any other agreement relevant to the dispute, or (ii) could not be made or imposed by a court deciding the matter in the same jurisdiction.

Discovery shall be permitted in connection with the arbitration only to the extent, if any, expressly authorized by the arbitration panel upon a showing of substantial need by the party seeking discovery.

All aspects of the arbitration shall be treated as confidential. The parties and the arbitration panel may disclose the existence, content or results of the arbitration only in accordance with the Rules or applicable professional standards. Before making any such disclosure, a party shall give written notice to all other parties and shall afford them a reasonable opportunity to protect their interests, except to the extent such disclosure is necessary to comply with applicable law, regulatory requirements or professional standards.

The result of the arbitration shall be binding on the parties, and judgment on the arbitration award may be entered in any court having jurisdiction.

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

----- x  
:  
In re : Chapter 11  
:  
DELPHI CORPORATION, et al., : Case No. 05-44481 (RDD)  
:  
Debtors. : (Jointly Administered)  
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ORDER UNDER 11 U.S.C. §§ 327(a), 328(a), AND 1107(b) AND FED. R. BANKR. P. 2014  
AUTORIZING EMPLOYMENT AND RETENTION OF ERNST &  
YOUNG LLP AS INDEPENDENT AUDITORS AND ACCOUNTING  
ADVISORS TO DEBTORS, EFFECTIVE NUNC PRO TUNC TO MARCH 1, 2007

("ERNST & YOUNG SUPPLEMENTAL RETENTION ORDER")

Upon the supplemental application, dated May 30, 2007 (the "Supplemental Application"), of Delphi Corporation and certain of its domestic subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), for an order (the "Order") under 11 U.S.C. §§ 327(a), 328(a), and 1107(b) and Fed. R. Bankr. P. 2014 authorizing the employment and retention of Ernst & Young LLP ("E&Y") as independent auditors and accounting advisors to the Debtors, effective nunc pro tunc to March 1, 2007; and upon the Supplemental Affidavit Of Kevin F. Asher, sworn to May 30, 2007, in support of the Supplemental Application; and this Court having determined that the relief requested in the Supplemental Application is in the best interests of the Debtors, their estates, their creditors, and other parties-in-interest; and it appearing that proper and adequate notice of the Supplemental Application has been given and that no other or further notice is necessary; and after due deliberation thereon; and good and sufficient cause appearing therefor, it is hereby

ORDERED, ADJUDGED, AND DECREED THAT:

1. The Supplemental Application is GRANTED.

2. Subject to the terms of this Order, the Debtors' employment of E&Y as independent auditors and accounting advisors to the Debtors pursuant to the terms and conditions of the Supplemental Application (and the engagement letter attached thereto) is approved under sections 327(a), 328(a), and 1107(b) of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as amended (the "Bankruptcy Code") and Rule 2014 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), effective nunc pro tunc to March 1, 2007.

3. E&Y shall be compensated in accordance with the standards and procedures set forth in sections 330 and 331 of the Bankruptcy Code and all applicable Bankruptcy Rules, Local Bankruptcy Rules for the United States Bankruptcy Court for the Southern District of New York (the "Local Rules"), guidelines established by the Office of the United States Trustee, and further orders of this Court.

4. In the event that E&Y seeks reimbursement for attorneys' fees from the Debtors pursuant to the terms set forth in the engagement letter attached as Exhibit 1 to the Application (the "Engagement Letter"), the invoices and supporting time records from such attorneys shall be included in E&Y's own applications (both interim and final) and such invoices and time records shall be subject to the Office of the United States Trustee's guidelines for compensation and reimbursement of expenses and the approval of this Court under the standards of sections 330 and 331 of the Bankruptcy Code without regard to whether such attorney has been retained under section 327 of the Bankruptcy Code and without regard to whether such attorneys' services satisfy section 330(a)(3)(C) of the Bankruptcy Code.

5. To the extent this Order is inconsistent with the Engagement Letter, this Order shall govern.

6. This Court shall retain jurisdiction to hear and determine all matters arising from the implementation of this Order.

7. The requirement under Local Rule 9013-1(b) for the service and filing of a separate memorandum of law is deemed satisfied by the Application.

Dated: New York, New York  
\_\_\_\_\_, 2007

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UNITED STATES BANKRUPTCY JUDGE

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

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In re: : Chapter 11  
: Case No. 05-44481 (RDD)  
DELPHI CORPORATION., *et al.*, :  
Debtors. : (Jointly Administered)  
----- X

FIRST SUPPLEMENTAL AFFIDAVIT OF KEVIN F. ASHER IN SUPPORT  
OF SUPPLEMENTAL APPLICATION FOR ORDER  
UNDER 11 U.S.C. §§ 327(a), 328(a), AND 1107(b) AND FED. R. BANKR. P.  
2014 AUTHORIZING EMPLOYMENT AND RETENTION  
OF ERNST & YOUNG LLP AS INDEPENDENT AUDITORS  
AND ACCOUNTING ADVISORS TO DEBTORS,  
EFFECTIVE NUNC PRO TUNC TO MARCH 1, 2007

Pursuant to Rule 2014(a) of the Federal Rules of Bankruptcy Procedure (the  
“*Bankruptcy Rules*”), Kevin F. Asher declares and states as follows:

1. I am a partner in the firm of Ernst & Young LLP (“E&Y”). I am authorized to execute this Affidavit on behalf of E&Y.
2. I submit this Affidavit on behalf of E&Y in support of the supplemental application (the “*Supplemental Application*”)<sup>1</sup> of Delphi Corporation (“*Delphi*”) and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively with Delphi, the “*Debtors*”), for an order pursuant to sections 327(a), 328(a) and 1107(b) of title 11 of the United States Code (the “*Bankruptcy Code*”) and Rule 2014 of the Bankruptcy Rules authorizing the Debtors to employ and retain E&Y as their independent auditors and accounting advisors to perform certain auditing and accounting services pursuant to the terms and conditions set forth in the engagement letter dated as of March 19, 2007 (the

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<sup>1</sup> Unless otherwise defined herein, all capitalized terms used herein have the meanings given to them in the Supplemental Application.

“*Engagement Letter*”) attached as Exhibit 1 to the Supplemental Application, effective *nunc pro tunc* to March 1, 2007. The Supplemental Application was filed simultaneously with this Affidavit.

3. Except as otherwise indicated, all facts set forth in this Affidavit are based upon my personal knowledge, information and belief; information supplied to me by other employees and partners of E&Y; information learned from client-matter records kept in the ordinary course of business that were reviewed by me or other employees of E&Y under my supervision and direction; my experience and knowledge of the Debtors’ operations and financial condition; and/or my experience from working on matters similar to this engagement. If called as a witness, I would testify competently to the matters set forth herein. This Affidavit supplements the Miller Affidavit and the First Asher Declaration (as each is defined below).

DELPHI’S RETENTION OF E&Y

4. On November 28, 2005, the Debtors filed an Application For Order Under 11 U.S.C. §§ 327(a), 328(a), and 1107(b) Authorizing Employment And Retention Of Ernst & Young LLP As Sarbanes-Oxley, Valuation, And Tax Services Providers to Debtors, Effective *Nunc Pro Tunc* To October 8, 2005 (the “*Initial Application*”). The Initial Application sought this Court's authorization of the Debtors' employment of E&Y in accordance with the terms of four engagement letters (the “*Prior Engagement Letters*”). The Initial Application was supported by the Affidavit of Randall J. Miller, sworn to November 28, 2005 (the “*Miller Affidavit*”). On January 5, 2006 this Court entered an order approving the Initial Application (Docket No. 1743). E&Y completed all of the services under the Prior Engagement Letters on or before December 16, 2005. On December 29, 2005, E&Y provided to the Debtors formal notice of termination of the Prior Engagement Letters.

5. On March 17, 2006, the Debtors filed an Application For Order Under 11 U.S.C. §§ 327(a), 328(a), And 1107(b) Authorizing Employment And Retention Of Ernst & Young LLP As Independent Auditors, Accountants, And Tax Advisors to Debtors, Effective *Nunc Pro Tunc* To January 1, 2006 (the "*2006 Application*"). The 2006 Application authorized E&Y to perform: (i) independent auditing and accounting services in accordance with the "audit engagement letter" attached to the 2006 Application as Exhibit 1 and (ii) tax advisory services in accordance with the "master tax advisory agreement" attached to the 2006 Application as Exhibit 2 (collectively, the "*2006 Engagement Letters*"). The 2006 Application was supported by the Declaration of Kevin F. Asher, executed on March 17, 2006 (the "*First Asher Declaration*"). On April 5, 2006 this Court entered an order (the "*Retention Order*") approving the 2006 Application (Docket No. 3121).

6. Through the Supplemental Application, the Debtors request entry of an order authorizing the Debtors to employ and retain E&Y as their independent auditors and accounting advisors to: (i) perform an audit of the Debtors' financial statements and their internal control over financial reporting for the year ending December 31, 2007; (ii) audit and report on management's assessment of the effectiveness of the Debtors' internal control over financial reporting and on the effectiveness of internal control over financial reporting as of December 31, 2007; (iii) review the Debtors' unaudited interim financial information before the Debtors file their 2007 Form 10-Q's; and (iv) provide accounting advisory and research services in connection with various accounting matters in accordance with the terms of the Engagement Letter.

### QUALIFICATION OF PROFESSIONALS

7. E&Y and the professionals that it employs are qualified to represent the Debtors in the matters for which E&Y is proposed to be employed. E&Y believes that it has assembled a highly-qualified, dedicated team of professionals to support the Debtors during their reorganization efforts pursuant to the terms and conditions of the Engagement Letter.

8. I believe that the retention of E&Y offers numerous benefits to the Debtors and their ability to reorganize based on E&Y's depth and breadth of experience with Tier 1 automotive suppliers as well as E&Y's experience with companies involved in reorganization proceedings. More importantly, as a result of performing the Debtors' 2006 audit, E&Y is deeply familiar with the Debtors' business operations and the Debtors' accounting, financial control and reporting and other financial processes. E&Y's experience in performing the Debtors' 2006 audit will enable E&Y to perform the work under the Engagement Letter effectively and efficiently.

### SERVICES TO BE RENDERED

9. The Debtors have requested that E&Y render certain independent auditing and accounting advisory services during the pendency of these chapter 11 cases. E&Y has agreed to provide such services (as set forth in further detail in the Engagement Letter, the "Services") to the Debtors during the pendency of these chapter 11 cases, subject to this Court's approval of the Supplemental Application. The Services are described below.<sup>2</sup>

#### **I. Audit Services.**

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<sup>2</sup> Any description of the terms and conditions of E&Y's employment under the Engagement Letter contained herein, including without limitation any description of the scope of services to be provided, fees to be charged or any other matter, is subject to the actual terms of the Engagement Letter.

Perform an audit of Delphi Corporation and its affiliates' (collectively, the "Company") consolidated financial statements and its internal control over financial reporting (the "Integrated Audit"). As part of the Integrated Audit, E&Y will audit and report on the consolidated financial statements of the Company for the year ending December 31, 2007. E&Y will also audit and report on management's assessment of the effectiveness of internal control over financial reporting and on the effectiveness of internal control over financial reporting as of December 31, 2007. In addition, E&Y will review the Company's 2007 unaudited interim financial information before the Company files its Form 10-Q's. All of the services described in this paragraph may hereafter be referred to as "Audit Services."

## **II. Additional Accounting Advisory Services.**

As and when requested by the Company from time to time, provide accounting advisory and research services in connection with various accounting and auditing matters, including consultations required for significant proposed or executed transactions; implementation of new accounting standards; continuing education support; assistance with and review of registration statements, comfort letters and consents; information technology internal controls; services related to mergers, acquisitions, and divestitures; and fresh start accounting including related audit procedures, which services may include carve-out audits of one or more business units and which may, with Delphi's consent, be provided by another member of Ernst & Young Global Limited ("EYGL"), the global E&Y network, or any of their respective affiliates (collectively, the "EYG Entities" and any one of them, an "EYG Entity").<sup>3</sup> Additionally, as and when requested by the Company, E&Y may (or with Delphi's consent another EYG Entity may) perform additional audit procedures with respect to any financial statements of a consolidated or non-consolidated affiliate of Delphi which are required to be filed with Delphi's annual report on Form 10-K pursuant to Article 3-09 or other Articles of Regulation S-X of the Securities and Exchange Act of 1934, as amended, or otherwise. E&Y will also provide services to audit the accounts, transactions and disclosures associated with the Company operating under chapter 11 of the Bankruptcy Code. All of the services described in this paragraph may hereafter be referred to as "Additional Accounting Advisory Services."

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<sup>3</sup> The Ernst & Young global network encompasses independent professional services practices conducted by separate legal entities throughout the world. All of these practice entities join the Ernst & Young network by becoming members (each, an "EYGL Member Firm") of Ernst & Young Global Limited (EYGL), a company incorporated under the laws of England and Wales and limited by guarantee, with no shareholders and no capital. EYGL is the principal governance entity of the Ernst & Young network. Each EYGL Member Firm is a separate legal entity that is separately owned and managed. Through their membership in EYGL, the EYGL member firms undertake to operate certain of their professional practices in accordance with agreed standards and the guidance of EYGL. In addition, EYGL member firms share access to certain intellectual property and centrally licensed materials, including the Ernst & Young name. E&Y and Ernst & Young (Canada) are members of EYGL.

10. E&Y will perform the Services consistent with maintaining its independence as required and in accordance with the rules and regulations of the Securities and Exchange Commission and the Public Company Accounting Oversight Board (PCAOB) (the "*Applicable Rules and Regulations*"). All services to be provided by E&Y to the Company, including those specifically contemplated by the Engagement Letter and the 2006 Engagement Letters and addendums attached thereto, must be pre-approved by Delphi's Audit Committee pursuant to the Audit Committee's pre-approval process, policies, and procedures, including specific pre-approval of internal-control related services. No services may be provided which adversely impact E&Y's ability to satisfy the independence standards of the Applicable Rules and Regulations. E&Y is required to communicate annually with the Audit Committee on independence matters as required by such independence standards.

11. E&Y will provide the Services to Delphi and its U.S. subsidiaries and affiliates which are Debtors in these chapter 11 cases (the "*U.S. Debtors*").

12. Certain EYG Entities other than E&Y will provide services to certain of Delphi's foreign subsidiaries and affiliates which are not Debtors in these chapter 11 cases (the "*Foreign Non-Debtors*"). Such services may include, without limitation, statutory audit services, tax services or accounting advisory services, which will be provided under engagement letters separate and distinct from the Engagement Letter. Because the Foreign Non-Debtors are not debtors or debtors-in-possession in U.S. chapter 11 proceedings, neither E&Y nor the respective EYGL Member Firms will seek Court approval for these engagements.

**PROFESSIONAL COMPENSATION**

13. Subject to this Court's approval and pursuant to the terms and conditions of the Engagement Letter, E&Y intends to charge the Debtors for Services rendered as set forth below. E&Y also will seek reimbursement of actual expenses.

**Audit Services**

14. E&Y's domestic fixed fee for the Audit Services (the "*Domestic Fixed Fee*") will be \$7,200,000, plus expenses. The Debtors and E&Y have agreed that E&Y may bill the estates for these services in accordance with the following schedule:

<u>Date</u>	<u>Amount</u>
March 2007	\$3,000,000
July 2007	\$3,000,000
December 2007 <sup>4</sup>	\$1,200,000

15. With respect to the Audit Services, E&Y's estimated fees and schedule of performance are based upon, among other things, E&Y's preliminary review of the Company's records and the representations Company personnel have made to E&Y, the Company's documentation of internal control over financial reporting, the procedures the Company performs to support management's assessment of the effectiveness of internal control over financial reporting, and the results of our audit procedures. E&Y's fee estimate for Audit Services does not include any fees associated with Additional Accounting Advisory Services. E&Y's fee and schedule of performance also are dependent upon the Company's personnel providing a reasonable level of assistance during the Integrated Audit. Should E&Y's assumptions with

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<sup>4</sup> The executed engagement letter contains a typographical error that lists the due date for this payment as December 2008.

respect to these matters be incorrect or should the documentation of internal control, results of E&Y's procedures, condition of the records, degree of cooperation, extent of procedures performed by the Company to support management's assessment, extent of remediation testing related to ineffective internal controls or other matters beyond E&Y's reasonable control require additional commitments by E&Y beyond those upon which the Domestic Fixed Fee is based, E&Y will bill for this time at the rates and in the manner set forth below with respect to the Additional Accounting Advisory Services.

**Additional Accounting Advisory Services**

16. Fees for the Additional Accounting Advisory Services shall be based on E&Y's hourly rates for such services, which are currently as follows:

<u>Level</u>	<u>Hourly Rate</u>
Partner	\$550-800
Senior Manager	\$425-675
Manager	\$330-515
Senior	\$250-415
Staff	\$135-220
Client Service Associate	\$75-140

17. E&Y's hourly rates are revised periodically in the ordinary course of E&Y's business. E&Y requests that the hourly rates for the Additional Accounting Advisory Services under the Engagement Letter (including as they may apply to unexpected Audit Services in accordance with the Engagement Letter) be adjusted on January 1st, annually, beginning January 1, 2008, based on E&Y's revised standard rates.

18. E&Y intends to apply to the Court for allowance and payment of compensation for professional services rendered and reimbursement of expenses in accordance with the applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules for the Southern District of New York, the guidelines established by the U.S. Trustee, the orders of this Court, and the terms of the Engagement Letter.

OTHER TERMS AND CONDITIONS OF THE ENGAGEMENT LETTER

19. A copy of the Engagement Letter is attached to the Supplemental Application and the Engagement Letter is submitted for approval therewith. E&Y's provision of services to the Debtors is contingent upon the Court's approval of each term and condition set forth in the Engagement Letter. These terms include, without limitation, the terms set forth below.

Termination

20. Under the Engagement Letter, the Debtors or E&Y may terminate the engagements thereunder at any time, provided, however, that the terminating party shall notify the other and shall provide the Court, the United States Trustee's Office, the Creditors' Committee and the Fee Committee with at least three (3) days' prior written notice of termination. In any event, the Engagement Letter will expire upon the earlier of the completion of the Services to be rendered by E&Y thereunder or the effective date of the Debtors' confirmed plan of reorganization, or liquidation of the Debtors' assets under chapter 11 or 7 of the Bankruptcy Code, or otherwise. The provisions of the Engagement Letter relating to fees and expenses and alternative dispute resolution will remain operative and in full force and effect regardless of any termination or expiration of the Engagement Letter and will survive completion of the Debtors' bankruptcy whether through a confirmed plan of reorganization, liquidation of the Debtors' assets under chapter 11 or 7 of the Bankruptcy Code, or otherwise.

Dispute Resolution

21. The Engagement Letter contains dispute resolution provisions which are substantially the same as the provisions contained in the 2006 audit engagement letter previously approved by the Retention Order. Included among the terms and conditions set forth in the Engagement Letter is language substantially similar to the following:

Any controversy or claim with respect to, in connection with arising out of, or in any way related to this Agreement or the Services provided hereunder (including any such matter involving any parent, subsidiary, affiliate, successor in interest or agent of the Company or of E & Y) shall be brought in the Bankruptcy Court, or the District Court if such District Court withdraws the reference and the parties to this Agreement, and any and all successors and assigns thereof, consent to the jurisdiction and venue of such court as the sole exclusive forum (unless such court does not have jurisdiction and venue of such claims or controversies) for the resolution of such claims, causes of action or lawsuits. The parties to this Agreement, and any and all successors and assigns thereof, hereby waive trial by jury, such waiver being informed and freely made. If the Bankruptcy Court, or the District Court upon withdrawal of the reference does not have or retain jurisdiction over the foregoing claims or controversies, the parties to this Agreement and any and all successors and assigns thereof, agree to submit first to non-binding mediation; and, if mediation is not successful, then to binding arbitration in Detroit, Michigan, in accordance with the dispute resolution procedures set forth in Exhibit C to this Agreement. Judgment on any arbitration award may be entered in any court having proper jurisdiction. The foregoing is binding upon the Company, E & Y and any all successors and assigns thereof. Notwithstanding the agreement to such procedures, either party may seek injunctive relief to enforce its rights with respect to the use or protection of (i) its confidential or proprietary information or material, (ii) its names, trademarks, service marks or logos and (iii) the enforcement of the notice provisions set forth in this Agreement.

Subcontracting

22. The Engagement Letter contains the following language, which is substantially similar to provisions previously approved in the 2006 Engagement Letters:

E&Y may subcontract a portion of its responsibilities under this Agreement without Company's prior written approval to any of the EYG Entities; provided, however, that E&Y shall be and shall remain fully and solely responsible for all of the liabilities and obligations of E&Y under this Agreement, whether or not performed, in whole or part, by E&Y, any other EYG Entity or any subcontractor

or personnel of any EYG Entity. The Company shall have no recourse, and shall bring no claim, against any EYG Entity other than E&Y, or against any subcontractors, members, shareholder, directors, officers, managers, partners, agents, representatives or employees of any EYG Entity (or any of their respective successors or permitted assigns,) or any of their respective assets, with respect to the Services or otherwise under this Agreement.

23. The Supplemental Application seeks an order approving the retention and employment of E&Y in accordance with the terms and conditions of the Engagement Letter, which includes the above dispute resolution provisions.

#### DISINTERESTEDNESS OF E&Y

24. As described in paragraphs 24-49 of the Miller Affidavit, in connection with the Initial Application, Shearman & Sterling, special counsel to the Debtors, provided E&Y with a suggested list of the names of all parties-in-interest and supplemented such list from time to time, and E&Y searched certain databases to determine whether E&Y has connections with such parties-in-interest. The results of E&Y's initial connections research are set forth in paragraphs 24 to 49 of the Miller Affidavit and Exhibits B through E thereto. On January 24, 2007, E&Y received an updated parties-in-interest list from Debtors' counsel, Skadden Arps. E&Y has researched connections with the "No Connection" parties listed on Exhibit B to the Miller Affidavit, as well as the parties on the updated parties-in-interest list (collectively, the "*Updated Connections Check Parties*"). The names of all the Updated Connections Check Parties are set forth in Exhibit A to this Affidavit. To the extent that E&Y's research of connections to the Updated Connections Check Parties indicated that E&Y has provided in the recent past or is currently providing services to any of these entities in matters unrelated to these chapter 11 cases, E&Y has so indicated in Exhibit A attached to this Affidavit. Should additional relationships with parties in interest become known to E&Y, E&Y will file supplemental affidavits with the Court disclosing such connections.

25. As stated in the Miller Affidavit, E&Y and Ernst & Young LLP, an Ontario limited liability partnership (“*E&Y (Canada)*”) are separate legal entities with a close operational relationship. To the extent that E&Y’s research of connections with the Updated Connections Check Parties (other than the Remaining Parties described in paragraph 26) indicated that E&Y (Canada) has provided in the recent past or is currently providing services to any of these entities in matters unrelated to these chapter 11 cases, E&Y has so indicated in Exhibit A attached to this Affidavit.

26. E&Y continues to research connections of E&Y Canada with a very limited number (3) of the Updated Connections Check Parties as highlighted on Exhibit A (the “*Remaining Parties*”). To the extent that E&Y’s research of E&Y Canada’s connections with the Remaining Parties reveals relationships of E&Y Canada with the Remaining Parties, E&Y will file supplemental affidavits with the Court disclosing such connections.

27. As part of its practice, E&Y appears in cases, proceedings and transactions involving many different attorneys, financial advisors and creditors, some of which may represent or be claimants and/or parties in interest in these cases. To the best of my knowledge, as set forth in Exhibit B hereto, no professionals involved in these cases have in the past and/or are currently providing services to E&Y with respect to matters related to these chapter 11 cases except as described in paragraph 28 below, and E&Y does not have any relationship with any such entity, attorney or financial advisor that is materially adverse to the Debtors.

28. Foley & Lardner LLP (“*Foley*”) represents E&Y in connection with this retention. Foley represents various unsecured creditors in these chapter 11 cases. E&Y believes that this relationship does not render E&Y’s interests adverse to the Debtors.

29. In paragraph 39 of the Miller Affidavit, E&Y disclosed that both prior to and following the Debtors' bankruptcy filings on October 8, 2005, certain other member firms of EYGL were approached by certain entities interested in engaging those EYGL Member Firms to provide financial and/or tax due diligence in connection with possible acquisitions of certain domestic or foreign affiliates of the Debtors ("Due Diligence Services"). In paragraph 39(e) of the Miller Affidavit, E&Y specifically disclosed that the EYGL Member Firm in Belgium was providing certain Due Diligence Services to "Purchaser E" regarding a possible acquisition of a portion of the Debtors' business.

30. The Due Diligence Services work for Purchaser E has been modified to include work by other EYGL Member Firms in Mexico, South Africa, Australia, China, and France, in addition to the EYGL Member Firm in Belgium. However, E&Y will not provide Due Diligence Services work for Purchaser E.

31. The modification of the previously-disclosed Purchaser E engagement to include additional EYGL Member Firms other than E&Y does not render E&Y's interests adverse to the Debtors, as stated in the Miller Affidavit.

32. To the best of my knowledge, information and belief formed after reasonable inquiry, E&Y does not hold nor represent any interest materially adverse to the Debtors in the matters for which E&Y's employment and retention is proposed to be approved. Furthermore, E&Y will not accept any engagement that would require E&Y to represent an interest materially adverse to the Debtors. The proposed employment of E&Y is not prohibited by or improper under Bankruptcy Rule 5002. Accordingly, I believe E&Y is eligible to provide the additional services set forth in the Engagement Letter to the Debtors under the Bankruptcy Code.

33. Despite the efforts described above and in the Miller Affidavit to identify and disclose connections with parties in interest in these chapter 11 cases, because the Debtors are a large enterprise with numerous creditors and other relationships, E&Y is unable to state with certainty that every client representation or other connection of E&Y has been disclosed. In this regard, if E&Y discovers additional information that requires disclosure, E&Y will file supplemental disclosures with the Court.

By:

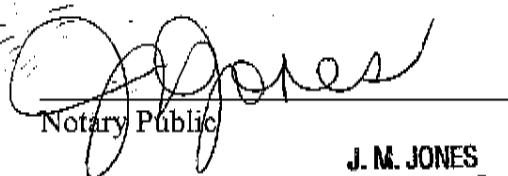


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Name: Kevin F. Asher  
Title: Partner

[Seal]

Sworn to before me on  
this 30 day of May, 2007



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Notary Public

J. M. JONES

[Name] Notary Public, Genesee County, MI  
[State] My Commission Expires Aug. 26, 2007  
My Commission Expires             
Acting in Oakland County

**Exhibit A**

**(Update to Connections Check Matrix)**

Category	Interested Party	No Connection	Prior Connection	Current Connection
"All Secured Lenders, including DIP lenders"				
"All Secured Lenders, including DIP lenders"	A3 Funding LP	x		
"All Secured Lenders, including DIP lenders"	Ableco Finance LLC		x	x
"All Secured Lenders, including DIP lenders"	ACA CLO 2005 1, Ltd.	x		
"All Secured Lenders, including DIP lenders"	Access Institutional Loan Fund	x		
"All Secured Lenders, including DIP lenders"	ADAR Investment Fund Ltd	x		
"All Secured Lenders, including DIP lenders"	Addison CDO, Limited	x		
"All Secured Lenders, including DIP lenders"	AG Alpha Credit Master, Ltd.	x		
"All Secured Lenders, including DIP lenders"	Agricultural Bank of China	x		
"All Secured Lenders, including DIP lenders"	Ahab Partners, L.P.	x		
"All Secured Lenders, including DIP lenders"	Airlie Opportunity Master Fund, Ltd	x		
"All Secured Lenders, including DIP lenders"	AMMC CLO III, Limited	x		
"All Secured Lenders, including DIP lenders"	AMMC CLO III, Limited	x		
"All Secured Lenders, including DIP lenders"	AMMC CLO IV, Limited	x		
"All Secured Lenders, including DIP lenders"	AMMC CLO IV, Limited	x		
"All Secured Lenders, including DIP lenders"	Apollo Distressed Investment Offshore	x		
"All Secured Lenders, including DIP lenders"	Appaloosa Invest Ltd. Partnership I	x		
"All Secured Lenders, including DIP lenders"	Archimedes Funding IV, Ltd.	x		
"All Secured Lenders, including DIP lenders"	Atlas Capital Funding, Ltd.			x
"All Secured Lenders, including DIP lenders"	Aurum CLO 2002-1 Ltd.	x		
"All Secured Lenders, including DIP lenders"	Avenue CLO Fund, Ltd.	x		
"All Secured Lenders, including DIP lenders"	Avenue CLO II, Ltd.	x		
"All Secured Lenders, including DIP lenders"	Avery Point CLO, Ltd.	x		
"All Secured Lenders, including DIP lenders"	Balboa CDO I, Limited	x		
"All Secured Lenders, including DIP lenders"	Banco Bilbao Vizcaya Argentaria, S.A.	x		
"All Secured Lenders, including DIP lenders"	Banco Santander Central Hispano S.A	x		
"All Secured Lenders, including DIP lenders"	Bank of America, N.A.			x
"All Secured Lenders, including DIP lenders"	Bank of China Luxembourg SA	x		
"All Secured Lenders, including DIP lenders"	BDC Finance LLC	x		
"All Secured Lenders, including DIP lenders"	Black Diamond Offshore Limited	x		
"All Secured Lenders, including DIP lenders"	Blue Square Funding Ltd. Series 3	x		
"All Secured Lenders, including DIP lenders"	BNP Paribas		x	x
"All Secured Lenders, including DIP lenders"	Boldwater CBNA Loan Funding LLC	x		

Category	Interested Party	No Connection	Prior Connection	Current Connection
"All Secured Lenders, including DIP lenders"				
"All Secured Lenders, including DIP lenders"	Boldwater Credit Opportunities	x		
"All Secured Lenders, including DIP lenders"	Boston Harbor CLO 2004-1, Ltd	x		
"All Secured Lenders, including DIP lenders"	Boston Income Portfolio	x		
"All Secured Lenders, including DIP lenders"	Brencourt Distress Securities	x		
"All Secured Lenders, including DIP lenders"	Brookville Capital Master Fund, L.P.	x		
"All Secured Lenders, including DIP lenders"	Callidus Debt Partners CDO Fund I	x		
"All Secured Lenders, including DIP lenders"	Calyon New York Branch	x		
"All Secured Lenders, including DIP lenders"	Candlewood Capital Partners LLC	x		
"All Secured Lenders, including DIP lenders"	Canpartners Investments IV LLC	x		
"All Secured Lenders, including DIP lenders"	Canyon Capital CLO 2004-1 Ltd.	x		
"All Secured Lenders, including DIP lenders"	Cargill Financial Services Intl. Inc			x
"All Secured Lenders, including DIP lenders"	Castle Garden Funding	x		
"All Secured Lenders, including DIP lenders"	Castle Hill I Ingots, Ltd.	x		
"All Secured Lenders, including DIP lenders"	Castle Hill II Ingots, Ltd.	x		
"All Secured Lenders, including DIP lenders"	Castle Hill III CLO, Limited	x		
"All Secured Lenders, including DIP lenders"	Castle Hill III CLO, Limited	x		
"All Secured Lenders, including DIP lenders"	CDL Loan Funding LLC	x		
"All Secured Lenders, including DIP lenders"	Cedarview Opportunities Master Fund	x		
"All Secured Lenders, including DIP lenders"	Chatham Light II CLO, Limited	x		
"All Secured Lenders, including DIP lenders"	Citadel Hill 2000 Ltd.	x		
"All Secured Lenders, including DIP lenders"	Citadel Hill 2000 Ltd.	x		
"All Secured Lenders, including DIP lenders"	Citibank N.A.			x
"All Secured Lenders, including DIP lenders"	Colonial Funding LLC	x		
"All Secured Lenders, including DIP lenders"	Commerzbank Aktiengesellschaft	x		
"All Secured Lenders, including DIP lenders"	Credit Industriel et Commercial	x		
"All Secured Lenders, including DIP lenders"	Credit Suisse Asset Management			
"All Secured Lenders, including DIP lenders"	Credit Suisse, New York & Cayman Islands	x		
"All Secured Lenders, including DIP lenders"	CSAM Funding IV	x		
"All Secured Lenders, including DIP lenders"	CSAM Funding IV	x		
"All Secured Lenders, including DIP lenders"	C-Squared CDO Ltd.	x		
"All Secured Lenders, including DIP lenders"	Cumberland II CLO LTD	x		
"All Secured Lenders, including DIP lenders"	Cypressstreet Claif Funding LLC	x		

Category	Interested Party	No Connection	Prior Connection	Current Connection
"All Secured Lenders, including DIP lenders"	D.K. Acquisition Partners, L.P.	x		
"All Secured Lenders, including DIP lenders"	Debt Strategies Fund, Inc.	x		
"All Secured Lenders, including DIP lenders"	Delaware Corp Bond Fund, a Series	x		
"All Secured Lenders, including DIP lenders"	Delaware Delchester fund, a series	x		
"All Secured Lenders, including DIP lenders"	Desjardins Financial Security Life	x		
"All Secured Lenders, including DIP lenders"	Deutsche Bank Trust Company America			x
"All Secured Lenders, including DIP lenders"	Diversified Income Strategies	x		
"All Secured Lenders, including DIP lenders"	Diversified Investors High Yield	x		
"All Secured Lenders, including DIP lenders"	Double Black Diamond Offshore LDC	x		
"All Secured Lenders, including DIP lenders"	Dryden III-Leveraged Loan CDO 2002	x		
"All Secured Lenders, including DIP lenders"	Dryden IV Leveraged Loan CDO 2003	x		
"All Secured Lenders, including DIP lenders"	Dryden Leveraged Loan CDO 2002 II	x		
"All Secured Lenders, including DIP lenders"	Dryden VIII - Leveraged Loan CDO	x		
"All Secured Lenders, including DIP lenders"	Duane Street CLO 1, LTD.	x		
"All Secured Lenders, including DIP lenders"	Duma Master Fund LP	x		
"All Secured Lenders, including DIP lenders"	Dunes Funding LLC	x		
"All Secured Lenders, including DIP lenders"	ELF Funding Trust I	x		
"All Secured Lenders, including DIP lenders"	Empyrean Investments, LLC	x		
"All Secured Lenders, including DIP lenders"	Event Partners Debt Acquisition, LLC	x		
"All Secured Lenders, including DIP lenders"	Excess Book	x		
"All Secured Lenders, including DIP lenders"	Feingold O'Keeffe Credit Fund CBNA	x		
"All Secured Lenders, including DIP lenders"	Forest Creek CLO, Ltd.		x	
"All Secured Lenders, including DIP lenders"	Fortis Bank SA NV Cayman Island Branch	x		
"All Secured Lenders, including DIP lenders"	Fortress Credit Funding I LP	x		
"All Secured Lenders, including DIP lenders"	Fortress Credit Funding II LP	x		
"All Secured Lenders, including DIP lenders"	Galaxy CLO 2003-1, Ltd.	x		
"All Secured Lenders, including DIP lenders"	Galaxy III CLO, Ltd.	x		
"All Secured Lenders, including DIP lenders"	Galaxy IV CLO, Ltd.	x		
"All Secured Lenders, including DIP lenders"	Galaxy V CLO, Ltd.	x		
"All Secured Lenders, including DIP lenders"	Gleneagles CLO Ltd.	x		
"All Secured Lenders, including DIP lenders"	Global Enhanced Loan Fund S.A.	x		
"All Secured Lenders, including DIP lenders"	Global StocksPLUS Income Fund	x		

Category	Interested Party	No Connection	Prior Connection	Current Connection
"All Secured Lenders, including DIP lenders"	Gracie Capital L.P.	x		
"All Secured Lenders, including DIP lenders"	Greywolf Loan Participation LLC	x		
"All Secured Lenders, including DIP lenders"	Gulf Stream - Compass CLO 2004-1, Ltd	x		
"All Secured Lenders, including DIP lenders"	Gulf Stream - Compass CLO 2005 1	x		
"All Secured Lenders, including DIP lenders"	Gulf Stream Compass CLO 2002 1	x		
"All Secured Lenders, including DIP lenders"	Gulf Stream-Compass CLO 2004-1, Ltd	x		
"All Secured Lenders, including DIP lenders"	Hammerman Capital Master Fund LP	x		
"All Secured Lenders, including DIP lenders"	Hammerman Counterpoint Master Fund	x		
"All Secured Lenders, including DIP lenders"	Harbour Town Funding LLC	x		
"All Secured Lenders, including DIP lenders"	High Income Portfolio	x		
"All Secured Lenders, including DIP lenders"	IDS Life Insurance Company	x		
"All Secured Lenders, including DIP lenders"	ING Capital LLC	x		
"All Secured Lenders, including DIP lenders"	Investment CBNA Loan Funding LLC	x		
"All Secured Lenders, including DIP lenders"	Investors Bank and Trust Co	x		
"All Secured Lenders, including DIP lenders"	Jasper CLO Ltd.	x		
"All Secured Lenders, including DIP lenders"	JPMorgan Chase Bank, N.A.			x
"All Secured Lenders, including DIP lenders"	Katonah II, Ltd.	x		
"All Secured Lenders, including DIP lenders"	Katonah III, Ltd.	x		
"All Secured Lenders, including DIP lenders"	Katonah IV, Ltd.	x		
"All Secured Lenders, including DIP lenders"	KeyBank National Association	x		
"All Secured Lenders, including DIP lenders"	KIL Loan Funding LLC	x		
"All Secured Lenders, including DIP lenders"	Kingsland I, Ltd.	x		
"All Secured Lenders, including DIP lenders"	KKR Financial CLO 2005-1, Ltd.	x		
"All Secured Lenders, including DIP lenders"	KZH Pondview LLC	x		
"All Secured Lenders, including DIP lenders"	KZH Soleil LLC	x		
"All Secured Lenders, including DIP lenders"	KZH Soleil-2 LLC	x		
"All Secured Lenders, including DIP lenders"	Lehman Commercial Paper Inc.	x		
"All Secured Lenders, including DIP lenders"	Liberty Mutual Fire Insurance Company			x
"All Secured Lenders, including DIP lenders"	Liberty Mutual Insurance Company			x
"All Secured Lenders, including DIP lenders"	Lightspeed CLO	x		
"All Secured Lenders, including DIP lenders"	Lincoln National Life Insurance Co.			x
"All Secured Lenders, including DIP lenders"	Linden Capital LP			x

Category	Interested Party	No Connection	Prior Connection	Current Connection
"All Secured Lenders, including DIP lenders"	Lispenard Street Credit (Master) LT	x		
"All Secured Lenders, including DIP lenders"	Loan Funding I LLC	x		
"All Secured Lenders, including DIP lenders"	Loan Funding III LLC	x		
"All Secured Lenders, including DIP lenders"	Loan Funding V, LLC	x		
"All Secured Lenders, including DIP lenders"	Loan Funding XI LLC	x		
"All Secured Lenders, including DIP lenders"	Loan Star State Trust	x		
"All Secured Lenders, including DIP lenders"	Long Grove CLO, Limited	x		
"All Secured Lenders, including DIP lenders"	Madison Park Funding I, Ltd.	x		
"All Secured Lenders, including DIP lenders"	Market Square CLO Ltd.	x		
"All Secured Lenders, including DIP lenders"	Marquette Park CLO Ltd.	x		
"All Secured Lenders, including DIP lenders"	McDonnell Loan Opportunity Ltd.	x		
"All Secured Lenders, including DIP lenders"	Mizhuo Corporate Bank Ltd fka DKB	x		
"All Secured Lenders, including DIP lenders"	ML Global Investment Series Income	x		
"All Secured Lenders, including DIP lenders"	Mountain Capital CLO II Ltd.	x		
"All Secured Lenders, including DIP lenders"	Mountain Capital CLO IV, Ltd.	x		
"All Secured Lenders, including DIP lenders"	Muirfield Trading LLC	x		
"All Secured Lenders, including DIP lenders"	National City Bank		x	
"All Secured Lenders, including DIP lenders"	Nemean CLO, Ltd.	x		
"All Secured Lenders, including DIP lenders"	Oak Hill Credit Alpha Fund (Offshore)	x		
"All Secured Lenders, including DIP lenders"	Oak Hill Credit Partners I, Limited	x		
"All Secured Lenders, including DIP lenders"	Oak Hill Credit Partners II, Limited	x		
"All Secured Lenders, including DIP lenders"	Oak Hill Credit Partners III, Limited	x		
"All Secured Lenders, including DIP lenders"	Oak Hill Credit Partners IV, Limited	x		
"All Secured Lenders, including DIP lenders"	Oak Hill Securities Fund II, L.P.	x		
"All Secured Lenders, including DIP lenders"	Oak Hill Securities Fund, L.P.	x		
"All Secured Lenders, including DIP lenders"	OCM High Yield Plus Fund LP	x		
"All Secured Lenders, including DIP lenders"	Octagon Investment Partners IV, Ltd	x		
"All Secured Lenders, including DIP lenders"	Octagon Investment Partners V, Ltd.	x		
"All Secured Lenders, including DIP lenders"	Octagon Investment Partners VI, Ltd	x		
"All Secured Lenders, including DIP lenders"	Octagon Investment Partners VII, Ltd.	x		
"All Secured Lenders, including DIP lenders"	Panton Master Fund LP	x		
"All Secured Lenders, including DIP lenders"	Park Avenue Loan Trust	x		

Category	Interested Party	No Connection	Prior Connection	Current Connection
"All Secured Lenders, including DIP lenders"	PIMCO Floating Income Fund	x		
"All Secured Lenders, including DIP lenders"	PIMCO Floating Rate Income Fund	x		
"All Secured Lenders, including DIP lenders"	PIMCO Floating Rate Strategy Fund	x		
"All Secured Lenders, including DIP lenders"	PIMCO High Yield Fund	x		
"All Secured Lenders, including DIP lenders"	Pinewood Credit Markets Master Fund	x		
"All Secured Lenders, including DIP lenders"	Pioneer Floating Rate Trust	x		
"All Secured Lenders, including DIP lenders"	PNC Bank, N.A.			x
"All Secured Lenders, including DIP lenders"	Post Leveraged Loan Master Fund, LP	x		
"All Secured Lenders, including DIP lenders"	Post Opportunity Fund L.P.	x		
"All Secured Lenders, including DIP lenders"	Post Total Return Fund, L.P.	x		
"All Secured Lenders, including DIP lenders"	Principal Life Insurance Company			x
"All Secured Lenders, including DIP lenders"	Prospect Funding I, LLC	x		
"All Secured Lenders, including DIP lenders"	Q Funding III LP	x		
"All Secured Lenders, including DIP lenders"	R2 Top Hat, Ltd.	x		
"All Secured Lenders, including DIP lenders"	Race Point CLO, Limited	x		
"All Secured Lenders, including DIP lenders"	Race Point II CLO, Limited	x		
"All Secured Lenders, including DIP lenders"	Race Point III CLO, Limited	x		
"All Secured Lenders, including DIP lenders"	Red Fox Funding LLC	x		
"All Secured Lenders, including DIP lenders"	Redwood Master Fund, Ltd.	x		
"All Secured Lenders, including DIP lenders"	Riviera Funding LLC	x		
"All Secured Lenders, including DIP lenders"	Robson Trust	x		
"All Secured Lenders, including DIP lenders"	Rockwall CDO Ltd.	x		
"All Secured Lenders, including DIP lenders"	Rosemont CLO, Ltd.	x		
"All Secured Lenders, including DIP lenders"	Sankaty High Yield Partners II	x		
"All Secured Lenders, including DIP lenders"	Sankaty High Yield Partners III, LP	x		
"All Secured Lenders, including DIP lenders"	Satellite Senior Income Fund II	x		
"All Secured Lenders, including DIP lenders"	Satellite Senior Income Fund, LLC	x		
"All Secured Lenders, including DIP lenders"	Saturn Trust	x		
"All Secured Lenders, including DIP lenders"	Scoggin Worldwide Fund Ltd.	x		
"All Secured Lenders, including DIP lenders"	Scottwood Partners LP	x		
"All Secured Lenders, including DIP lenders"	Sea Pines Funding LLC	x		
"All Secured Lenders, including DIP lenders"	Secondary Loan and Distressed Credi	x		

Category	Interested Party	No Connection	Prior Connection	Current Connection
"All Secured Lenders, including DIP lenders"	SEI Institutional Managed TST High	x		
"All Secured Lenders, including DIP lenders"	SEQUILS Centurion V, Ltd.	x		
"All Secured Lenders, including DIP lenders"	Sequals ING I (HBDGM), Ltd.	x		
"All Secured Lenders, including DIP lenders"	SEQUILS ING I (HBDGM), Ltd.	x		
"All Secured Lenders, including DIP lenders"	SEQUILS-Magnum, Ltd.	x		
"All Secured Lenders, including DIP lenders"	Severn River Master Fund Ltd	x		
"All Secured Lenders, including DIP lenders"	Sierra CLO I Ltd.	x		
"All Secured Lenders, including DIP lenders"	Silverado CLO 2006-I LTD	x		
"All Secured Lenders, including DIP lenders"	Sky CBNA Loan Funding LLC	x		
"All Secured Lenders, including DIP lenders"	SOF Investment, LP	x		
"All Secured Lenders, including DIP lenders"	Southport CLO, Limited	x		
"All Secured Lenders, including DIP lenders"	Special Situations Investing Group,	x		
"All Secured Lenders, including DIP lenders"	SRI Fund LP	x		
"All Secured Lenders, including DIP lenders"	TRS Callisto LLC	x		
"All Secured Lenders, including DIP lenders"	TRS Leda LLC	x		
"All Secured Lenders, including DIP lenders"	TRS Thebe LLC	x		
"All Secured Lenders, including DIP lenders"	TRS THEBE LLC	x		
"All Secured Lenders, including DIP lenders"	UBS Loan Finance LLC	x		
"All Secured Lenders, including DIP lenders"	Velocity CLO, Ltd.	x		
"All Secured Lenders, including DIP lenders"	Venture CDO 2002, Limited	x		
"All Secured Lenders, including DIP lenders"	Venture II CDO 2002, Limited	x		
"All Secured Lenders, including DIP lenders"	Venture III CDO, Limited	x		
"All Secured Lenders, including DIP lenders"	Venture IV CDO, Limited	x		
"All Secured Lenders, including DIP lenders"	Vista Leverage Income Fund	x		
"All Secured Lenders, including DIP lenders"	Vulcan Ventures, Inc.	x		
"All Secured Lenders, including DIP lenders"	Watershed Capital Institutional	x		
"All Secured Lenders, including DIP lenders"	Watershed Capital Partners (Offshore)	x		
"All Secured Lenders, including DIP lenders"	Waterville Funding LLC	x		
"All Secured Lenders, including DIP lenders"	Waveland-Ingots, Ltd.	x		
"All Secured Lenders, including DIP lenders"	Wells Capital Management-12831400	x		
"All Secured Lenders, including DIP lenders"	Wells Capital Management-13702900	x		
"All Secured Lenders, including DIP lenders"	Wells Capital Management-13823100	x		

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"All Secured Lenders, including DIP lenders"	Wells Capital Management-13923602	x		
"All Secured Lenders, including DIP lenders"	Wells Capital management-14945000	x		
"All Secured Lenders, including DIP lenders"	Wells Capital Management-16017000	x		
"All Secured Lenders, including DIP lenders"	Wells Capital Management-16463700	x		
"All Secured Lenders, including DIP lenders"	Wells Capital Management-16896700	x		
"All Secured Lenders, including DIP lenders"	Wells Capital Management-16959700	x		
"All Secured Lenders, including DIP lenders"	Wells Capital Management-17299500	x		
"All Secured Lenders, including DIP lenders"	Whitney Private Debt Fund LP	x		
"All Secured Lenders, including DIP lenders"	Wind River CLO I Ltd.	x		
"All Secured Lenders, including DIP lenders"	Windmill Master Fund LP	x		
"All Secured Lenders, including DIP lenders"	Wrigley CDO, Ltd	x		
"Directors, Officers and Key Executives"	Bradley J. Maggart	x		
"Directors, Officers and Key Executives"	David C. Barbeau	x		
"Directors, Officers and Key Executives"	David Sherbin	x		
"Directors, Officers and Key Executives"	Doug Parnell	x		
"Directors, Officers and Key Executives"	Earl Diem	x		
"Directors, Officers and Key Executives"	Edson Brasil	x		
"Directors, Officers and Key Executives"	Francisco A. (Frank) Ordoez	x		
"Directors, Officers and Key Executives"	Gary Abusamra	x		
"Directors, Officers and Key Executives"	Gregory D. Kochendorfer	x		
"Directors, Officers and Key Executives"	Jonathan B. DeGaynor	x		
"Directors, Officers and Key Executives"	Jose Avila	x		
"Directors, Officers and Key Executives"	Mark Shasteen	x		
"Directors, Officers and Key Executives"	Michael Simon	x		
"Directors, Officers and Key Executives"	Robert Dellinger	x		
"Directors, Officers and Key Executives"	Robert M. Morgan (Detroit, MI)	x		
"Directors, Officers and Key Executives"	William Wrubel	x		
"Record Noteholders Holding 5% or more of any outstanding issuance of notes of the company	Frst Clear Corp	x		
"Record Noteholders Holding 5% or more of any outstanding issuance of notes of the company	Investors Bank and Trust Co	x		
"Record Noteholders Holding 5% or more of any outstanding issuance of notes of the company	Mellon Trust	x		
"Record Noteholders Holding 5% or more of any outstanding issuance of notes of the company	ML Sfkpg	x		
"Record Noteholders Holding 5% or more of any outstanding issuance of notes of the company	MSDW Inc.	x		
"Record Noteholders Holding 5% or more of any outstanding issuance of notes of the company	NFS LLC	x		
"Record Noteholders Holding 5% or more of any outstanding issuance of notes of the company	Pershing	x		
"Record Noteholders Holding 5% or more of any outstanding issuance of notes of the company	SSB	x		
Additional 2002 Parties	AMEC Earth & Environmental, Inc.	x		
Additional 2002 Parties	Continental Cass	x		
Additional 2002 Parties	Interpublic Group of Companies, Inc.			x

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Additional 2002 Parties	Maxim Integrated Products, Inc.		x	
Additional 2002 Parties	Riverside Claims	x		
Additional 2002 Parties	Tennessee Department of Revenue	x		
Additional 2002 Parties	Union Pacific Railroad Company		x	
Additional Parties	A Berger Precision Ltd.	x		
Additional Parties	A.T. Kearney, Inc.	x		
Additional Parties	A/C Holdings Investments	x		
Additional Parties	AB Automotive, Inc.	x		
Additional Parties	Advanced Decorative Systems - Kamagraph	x		
Additional Parties	Advent Tool & Mold, Inc.	x		
Additional Parties	Algoods USA, Inc.		x	x
Additional Parties	Allegro Productions Inc.	x		
Additional Parties	Aman Environmental Construction, Inc.	x		
Additional Parties	Ametek Dixson	x		
Additional Parties	Ametek, Inc.	x		
Additional Parties	Arabian Battery Holding Company	x		
Additional Parties	Aramark Services, Inc.			x
Additional Parties	ASM Capital	x		
Additional Parties	Avenue Capital Management, LLC			x
Additional Parties	Banus, Alice J.	x		
Additional Parties	Battelle Memorial Institute		x	x
Additional Parties	Battenburg, J.T.	x		
Additional Parties	Buck Consultants, LLC		x	
Additional Parties	Cadence Innovation, LLC		x	
Additional Parties	Capro, Ltd.	x		
Additional Parties	Comerica Leasing	x		
Additional Parties	Comptrol Inc.	x		
Additional Parties	Covisint		x	
Additional Parties	Crishon, Daniel B.	x		
Additional Parties	Cypress-Fairbanks ISD	x		
Additional Parties	Dane Systems LLC	x		
Additional Parties	Deykes, Douglas	x		
Additional Parties	Dondero, James D.	x		
Additional Parties	Doty, Charles	x		
Additional Parties	Downey, William P.	x		
Additional Parties	Eliot Spitzer	x		
Additional Parties	Entergy Services, Inc.			x
Additional Parties	Environ Corporation		x	x
Additional Parties	Evans, Terrence** (rerun)	x		
Additional Parties	Freenco, Inc.*	x		
Additional Parties	Fried, Frank, Harris, Shirver & Jacobson LLP		x	x
Additional Parties	Gannon, Michael P.	x		
Additional Parties	Gem Air Controls Company*	x		
Additional Parties	Hain Capital Group	x		
Additional Parties	Harbinger Capital Partners, LLC	x		
Additional Parties	Harris County / City of Houston	x		
Additional Parties	Highland Capital Management, L.P.			x
Additional Parties	Highland Credit Strategies Fund	x		
Additional Parties	Highland Multi-Strategy Master Fund, L.P.	x		
Additional Parties	Highland Multi-Strategy Onshore Master SubFund, L.L.C.	x		
Additional Parties	Houlihan Lokey Howard & Zukin Capital, Inc.	x		
Additional Parties	IBJ Whitehall Business Credit Corporation	x		
Additional Parties	InPlay Technologies, Inc.	x		
Additional Parties	Iron Mountain Information Management, Inc.	x		
Additional Parties	Jacoby, Dr. Betty Anne	x		
Additional Parties	James, Edith	x		
Additional Parties	Janes, Richard	x		
Additional Parties	Jason Incorporated	x		
Additional Parties	Jefferies & Company, Inc.		x	x

Category	Interested Party	No Connection	Prior Connection	Current Connection
Additional Parties	Jideco of Bardstown, Inc.	x		
Additional Parties	Johnson, Freddie	x		
Additional Parties	Jorgenson, Ronald E.	x		
Additional Parties	Kasowitz, Benson, Torres & Friedman LLP	x		
Additional Parties	Kelly, James H.	x		
Additional Parties	Kelly, James H.	x		
Additional Parties	Kerscher, William	x		
Additional Parties	Keystone Powdered Metal Company		x	
Additional Parties	King Street Capital Management, L.L.C.	x		
Additional Parties	King Street Institutional, Ltd.	x		
Additional Parties	Koury, James M.	x		
Additional Parties	LaborSource 2000, Inc.** (re-run)	x		
Additional Parties	Ladika, Andrew	x		
Additional Parties	Lampe Conway & Co., Inc.	x		
Additional Parties	Legal Cost Control, Inc.	x		
Additional Parties	Leong, Wilfred D.	x		
Additional Parties	Lextron Corporation	x		
Additional Parties	Liam P. O'Neill	x		
Additional Parties	Lightsource Parent Corporation	x		
Additional Parties	Longacre Master Fund, Ltd.	x		
Additional Parties	M.J. Whitman LLC	x		
Additional Parties	Marathon Asset Management LLC	x		
Additional Parties	Maricopa County			x
Additional Parties	Mayer, Brown, Rowe & Maw LLP	x		
Additional Parties	Merrill Lynch Credit Products, LLC	x		
Additional Parties	Michael Palmer	x		
Additional Parties	Milliken Company		x	
Additional Parties	Mocny, Terry R.	x		
Additional Parties	New York State Department of Taxation and Finance		x	
Additional Parties	NGK Automotive Ceramics USA, Inc.	x		
Additional Parties	Nisshinbo Automotive Corporation		x	
Additional Parties	Offshore International, Inc.	x		
Additional Parties	Ohio Department Of Taxation	x		
Additional Parties	Ontario Limited	x		
Additional Parties	Orbit Movers & Erectors, Inc.*	x		
Additional Parties	Orlik, Eva** (re-run)	x		
Additional Parties	Pagemill Partners, LLC	x		
Additional Parties	Pardus Capital Management, L.P.	x		
Additional Parties	Pardus European Special Opportunities Master Fund, L.P.		x	
Additional Parties	Parker, Ericka S.	x		
Additional Parties	Paul Free	x		
Additional Parties	Perez, Victoria B.	x		
Additional Parties	PHH Arval	x		
Additional Parties	Platinum Equity		x	
Additional Parties	Pogue, Ronald M.	x		
Additional Parties	Potter, Michael	x		
Additional Parties	Preycos Manufacturing Co., Inc.	x		
Additional Parties	R.J. Tower Corporation	x		
Additional Parties	Recticel North America, Inc.	x		
Additional Parties	Reno, Joseph	x		
Additional Parties	Ripplewood	x		
Additional Parties	Road, Inc.	x		
Additional Parties	Robert Backie	x		
Additional Parties	Ropes & Gray LLP	x		
Additional Parties	Rotron, Inc.	x		
Additional Parties	Rozanski, Cathy	x		
Additional Parties	Sacknew Products Division	x		
Additional Parties	Select Industries Corporation	x		
Additional Parties	Siddall, Gary	x		
Additional Parties	Sieloff, Michael E.	x		
Additional Parties	Sierra International, Inc.	x		
Additional Parties	Sizemore, Rick L.	x		

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Additional Parties	SPCP Group, L.L.C.	x		
Additional Parties	Speedline Technologies, Inc.		x	
Additional Parties	State of Michigan Department of Labor & Economic Growth, Unemployment Insurance Agency	x		
Additional Parties	Stelmach, Dale R.	x		
Additional Parties	Strand Advisors, Inc.	x		
Additional Parties	Sun Microsystems, Inc.			x
Additional Parties	Tal-Port Industries, LLC	x		
Additional Parties	Taylor Hobson Precision	x		
Additional Parties	Third Avenue Funds	x		
Additional Parties	Third Avenue Management LLC			x
Additional Parties	ThyssenKrupp Budd Systems, LLC		x	
Additional Parties	TK Holding, Inc.		x	x
Additional Parties	Tower Automotive Bardstown, Inc.	x		
Additional Parties	Tower Automotive Bowling Green, LLC	x		
Additional Parties	Tower Automotive Chicago, LLC	x		
Additional Parties	Tower Automotive Finance, Inc.	x		
Additional Parties	Tower Automotive Granite City Services, LLC		x	
Additional Parties	Tower Automotive International Holdings, Inc.		x	
Additional Parties	Tower Automotive International Yorozu Holdings, Inc.	x		
Additional Parties	Tower Automotive International, Inc.	x		
Additional Parties	Tower Automotive Lansing, LLC	x		
Additional Parties	Tower Automotive Madison, LLC	x		
Additional Parties	Tower Automotive Michigan, LLC	x		
Additional Parties	Tower Automotive Milwaukee, LLC	x		
Additional Parties	Tower Automotive Plymouth, Inc.	x		
Additional Parties	Tower Automotive Products Company, Inc.	x		
Additional Parties	Tower Automotive Receivables Company, Inc.	x		
Additional Parties	Tower Automotive Services and Technology, LLC		x	
Additional Parties	Tower Automotive Technology, Inc.	x		
Additional Parties	Tower Automotive Tool, LLC	x		
Additional Parties	Tower Automotive, Inc.			x
Additional Parties	Tower Automotive, s.r.o.	x		
Additional Parties	Tower Services, Inc.	x		
Additional Parties	Tremont City Barrel Fill PRP Group	x		
Additional Parties	Tryolon Corporation	x		
Additional Parties	Valuation Research Corporation	x		
Additional Parties	Wexford Capital LLC	x		
Additional Parties	Wilson, Donna	x		
Additional Parties	Woodson, Harold** (re-run)	x		
Additional Parties	WorldWide Battery Company, LLC	x		
Additional Parties	Yacub, Luqman	x		
Additional Parties	Zimpher Kyser, Inc.*	x		
Additional Retained Professionals	Alvarez & Marsal			x
Additional Retained Professionals	Blake, Cassels & Graydon LLP	x		
Additional Retained Professionals	Cadwalader, Wickersham & Taft, LLP	x		
Additional Retained Professionals	Callaway Partners			x
Additional Retained Professionals	Chanin Capital Partners LLC	x		
Additional Retained Professionals	Davis Polk & Wardwell			x
Additional Retained Professionals	Davis Polk & Wardwell			x
Additional Retained Professionals	Goodwin Procter LLP	x		
Additional Retained Professionals	Lazard Freres & Co.		x	x
Additional Retained Professionals	Milliman, Inc.	x		
Additional Retained Professionals	Steven Hall & Partners	x		
Advisors to Potential Plan Investors	Cleary Gottlieb Steen & Hamilton LLP		x	x
Advisors to Potential Plan Investors	Evercore Partners		x	
Advisors to Potential Plan Investors	Greenhill & Co.			x
Advisors to Potential Plan Investors	Haynes and Boone, LLP		x	

Category	Interested Party	No Connection	Prior Connection	Current Connection
Advisors to Potential Plan Investors	Kaye Scholer LLP	x		
Advisors to Potential Plan Investors	Milbank, Tweed, Hadley & McCoy		x	x
Advisors to Potential Plan Investors	Paul, Weiss, Rifkind, Wharton & Garrison LLP			x
Advisors to Potential Plan Investors	White & Case LLP			x
Affiliate Entities Of Plan Investors	A-D Acquisition Holdings, LLC	x		
Affiliate Entities Of Plan Investors	Dolce Investments LLC	x		
Affiliate Entities Of Plan Investors	Harbinger Capital Partners Master Fund I, Ltd.** (re-run)	x		
Affiliate Entities Of Plan Investors	Harbinger Del-Auto Investment Co. Ltd.	x		
All Indenture Trustees	Bank One Trust Company N.A.			x
All Indenture Trustees	Citibank (Agent)			x
All Indenture Trustees	J.P. Morgan Trust Company, N.A.	x		
All Indenture Trustees	JP Morgan Chase (Agent)			x
Category	Interested Party	x		
Claimants	Carl Kufner	x		
Claimants	Cherry GmbH	x		
Claimants	City Of Wyoming	x		
Claimants	Commonwealth of Massachusetts	x		
Claimants	Control Masters, Inc.	x		
Claimants	HB Performance Systems LLC	x		
Claimants	Homer, Inc.	x		
Claimants	IER Fujikura	x		
Claimants	IER Industries	x		
Claimants	Industrias Fronterizas HLI S.A.	x		
Claimants	Maricopa County Treasurer	x		
Claimants	Massachusetts Department of Revenue	x		
Claimants	MG Corp	x		
Claimants	Michigan Department of Treasury	x		
Claimants	Moraine Maintenance	x		
Claimants	Oetiker Inc.	x		
Claimants	Phillips Plastics Teas AG	x		
Claimants	Sierra Liquidity Fund** (re-run)	x		
Claimants	Structural Mechanics Analysis	x		
Claimants	Superior Design	x		
Claimants	Temic Automotive of North Dakota	x		
Counterparties to Major Contracts	Limestone County Wtr & Swr AL	x		
Counterparties to Major Contracts	Standard Research Institute International (SRI Intl)			
Counterparties to Major Contracts	UnitedGlobal Com Inc (UGC)	x		
Customers	American Alliance of Service Providers (AASP)	x		
Customers	Cambrrex Bio Science			x
Customers	Daijatsu	x		
Customers	Independent Auto Parts (IAPA)	x		
Customers	International Truck & Engine	x		
Customers	Intier Automotive Inc.	x		
Customers	Magna International Inc.			x
Debtors Affiliates	Alambrados y Circuitos Elctricos, S.A. de C.V.			x
Debtors Affiliates	Ambrake Corp		x	
Debtors Affiliates	Ambrake GP, Inc.		x	
Debtors Affiliates	Ambrake Manufacturing, Ltd.	x		
Debtors Affiliates	Arcomex S.A. de C.V.	x		
Debtors Affiliates	Arneses Elctricos Automotrices, S.A. de C.V.		x	
Debtors Affiliates	AS Catalizadores Ambientales S.A. de C.V.	x		
Debtors Affiliates	ASEC Manufacturing (Thailand) Ltd.	x		
Debtors Affiliates	ASEC Manufacturing General Partnership	x		
Debtors Affiliates	ASEC Private Limited	x		
Debtors Affiliates	ASEC Sales General Partnership	x		
Debtors Affiliates	Aspire, Inc.	x		
Debtors Affiliates	Autoensambles y Logistica, S.A. de C.V.	x		

Category	Interested Party	No Connection	Prior Connection	Current Connection
Debtor's Affiliates	Beijing Delphi Technology Development Company, Ltd.	x		
Debtor's Affiliates	Beijing Delphi Wan Yuan Engine Management Systems Company, Ltd.	x		
Debtor's Affiliates	BGMD Servicos Automotivos Ltda.	x		
Debtor's Affiliates	BlueStar Battery Systems International Corp.	x		
Debtor's Affiliates	Bujias Mexicanas, S.A. de C.V.	x		
Debtor's Affiliates	Cablena, S.L.	x		
Debtor's Affiliates	Calsonic Harrison Co., Ltd.	x		
Debtor's Affiliates	CEI Co., Ltd.	x		
Debtor's Affiliates	Centro Tcnico Herramental, S.A. de C.V.			x
Debtor's Affiliates	Closed Joint Stock Company PES/SCC	x		
Debtor's Affiliates	Condura, S. de R.L.			x
Debtor's Affiliates	Controladora Chihuahuense, S. de R.L. de C.V.			x
Debtor's Affiliates	Controladora de Alambrados y Circuitos, S. de R.L. de C.V.	x		
Debtor's Affiliates	Controladora de Rio Bravo, S. de R.L. de C.V.		x	
Debtor's Affiliates	Controladora Vesfron, S. de R.L. de C.V.	x		
Debtor's Affiliates	Cordaflex Espana, S.A.	x		
Debtor's Affiliates	Cordaflex, S.A. de C.V.	x		
Debtor's Affiliates	Daehan Electronics Yantai Co., Ltd.	x		
Debtor's Affiliates	Daesung Electric Co., Ltd.	x		
Debtor's Affiliates	Daewoo Motor Co., Ltd.	x		
Debtor's Affiliates	Del Tech Co., Ltd.	x		
Debtor's Affiliates	Delco Electronics LLC	x		
Debtor's Affiliates	Delco Electronics Overseas Corporation	x		
Debtor's Affiliates	Delphi (China) Technical Centre Co. Ltd.	x		
Debtor's Affiliates	Delphi Administracion, S.A. de C.V.	x		
Debtor's Affiliates	Delphi Alambrados Automotrices, S.A. de C.V.	x		
Debtor's Affiliates	Delphi Automotive Systems (China) Holding Company Limited	x		
Debtor's Affiliates	Delphi Automotive Systems (Netherlands) B.V.	x		
Debtor's Affiliates	Delphi Automotive Systems (Thailand) Ltd.	x		
Debtor's Affiliates	Delphi Automotive Systems- Ashimori LLC	x		
Debtor's Affiliates	Delphi Automotive Systems Australia Ltd.	x		
Debtor's Affiliates	Delphi Automotive Systems Cinq SAS	x		
Debtor's Affiliates	Delphi Automotive Systems Deutschland	x		
Debtor's Affiliates	Delphi Automotive Systems do Brasil Ltda.	x		
Debtor's Affiliates	Delphi Automotive Systems Espana S.L.	x		
Debtor's Affiliates	Delphi Automotive Systems Global (Holding), Inc.	x		
Debtor's Affiliates	Delphi Automotive Systems Holding GmbH	x		
Debtor's Affiliates	Delphi Automotive Systems Huit SAS	x		
Debtor's Affiliates	Delphi Automotive Systems Human Resources LLC	x		
Debtor's Affiliates	Delphi Automotive Systems International, Inc.	x		
Debtor's Affiliates	Delphi Automotive Systems Japan, Ltd.	x		
Debtor's Affiliates	Delphi Automotive Systems Korea, Inc.	x		
Debtor's Affiliates	Delphi Automotive Systems Limited Sirketi	x		
Debtor's Affiliates	Delphi Automotive Systems LLC	x		
Debtor's Affiliates	Delphi Automotive Systems Luxembourg S.A.	x		
Debtor's Affiliates	Delphi Automotive Systems Maroc	x		
Debtor's Affiliates	Delphi Automotive Systems Neuf SAS	x		

Category	Interested Party	No Connection	Prior Connection	Current Connection
Debtor's Affiliates	Delphi Automotive Systems Overseas Corporation	x		
Debtor's Affiliates	Delphi Automotive Systems Philippines, Inc.	x		
Debtor's Affiliates	Delphi Automotive Systems Portugal S.A.	x		
Debtor's Affiliates	Delphi Automotive Systems Private Ltd.	x		
Debtor's Affiliates	Delphi Automotive Systems Risk Management Corp.	x		
Debtor's Affiliates	Delphi Automotive Systems Services LLC	x		
Debtor's Affiliates	Delphi Automotive Systems Singapore Investments Pte Ltd.	x		
Debtor's Affiliates	Delphi Automotive Systems Singapore Pte Ltd.	x		
Debtor's Affiliates	Delphi Automotive Systems Sweden AB	x		
Debtor's Affiliates	Delphi Automotive Systems Tennessee, Inc.	x		
Debtor's Affiliates	Delphi Automotive Systems Thailand, Inc.	x		
Debtor's Affiliates	Delphi Automotive Systems UK Limited	x		
Debtor's Affiliates	Delphi Automotive Systems Vienna GmbH	x		
Debtor's Affiliates	Delphi Automotive Systems, S.A. de C.V.	x		
Debtor's Affiliates	Delphi Automotive Systems/Ashimori de Mexico, S.A. de C.V.	x		
Debtor's Affiliates	Delphi Belgium N.V.	x		
Debtor's Affiliates	Delphi Cableados, S.A. de C.V.	x		
Debtor's Affiliates	Delphi Calsonic Compressors, S.A.S.	x		
Debtor's Affiliates	Delphi Canada Inc.	x		
Debtor's Affiliates	Delphi Catalyst South Africa (Proprietary) Limited	x		
Debtor's Affiliates	Delphi China LLC	x		
Debtor's Affiliates	Delphi Connection Systems Tijuana, S.A. de C.V.	x		
Debtor's Affiliates	Delphi Controladora, S.A. de C.V.	x		
Debtor's Affiliates	Delphi Czech Republic, k.s.	x		
Debtor's Affiliates	Delphi Daesung Wuxi Electronics Co., Ltd.	x		
Debtor's Affiliates	Delphi de Mexico, S.A. de C.V.	x		
Debtor's Affiliates	Delphi Delco Electronic Systems Suzhou Co., Ltd.	x		
Debtor's Affiliates	Delphi Delco Electronics de Mexico, S.A. de C.V.	x		
Debtor's Affiliates	Delphi Delco Electronics Europe GmbH	x		
Debtor's Affiliates	Delphi Deutschland GmbH	x		
Debtor's Affiliates	Delphi Deutschland Technologies GmbH	x		
Debtor's Affiliates	Delphi Diesel Body Systems Mexico, S.A. de C.V.	x		
Debtor's Affiliates	Delphi Diesel Systems Corp.	x		
Debtor's Affiliates	Delphi Diesel Systems Corporativo IDSA, S.A. de C.V.	x		
Debtor's Affiliates	Delphi Diesel Systems do Brasil Ltda.	x		
Debtor's Affiliates	Delphi Diesel Systems France SAS	x		
Debtor's Affiliates	Delphi Diesel Systems Korea Ltd.	x		
Debtor's Affiliates	Delphi Diesel Systems Limited	x		
Debtor's Affiliates	Delphi Diesel Systems Pakistan (Private) Limited	x		
Debtor's Affiliates	Delphi Diesel Systems Pension Trustees Limited	x		
Debtor's Affiliates	Delphi Diesel Systems S.L.	x		
Debtor's Affiliates	Delphi Diesel Systems Service Mexico, S.A. de C.V.	x		
Debtor's Affiliates	Delphi Diesel Systems, S.A. de C.V.	x		
Debtor's Affiliates	Delphi Electronic Suzhou Co. Ltd.	x		
Debtor's Affiliates	Delphi Electronics (Holding) LLC	x		
Debtor's Affiliates	Delphi Ensamble de Cables y Componentes, S. de R.L. de C.V.	x		

Category	Interested Party	No Connection	Prior Connection	Current Connection
Debtor's Affiliates	Delphi Foreign Sales Corporation	x		
Debtor's Affiliates	Delphi Foundation, Inc.	x		
Debtor's Affiliates	Delphi France Holding SAS	x		
Debtor's Affiliates	Delphi France SAS	x		
Debtor's Affiliates	Delphi Furukawa Wiring Systems LLC	x		
Debtor's Affiliates	Delphi Harrison Calsonic, S.A.	x		
Debtor's Affiliates	Delphi Holding GmbH	x		
Debtor's Affiliates	Delphi Holding Hungary Asset Management Limited Liability Company	x		
Debtor's Affiliates	Delphi Holdings Luxembourg S.A.R.L.	x		
Debtor's Affiliates	Delphi Insurance Limited	x		
Debtor's Affiliates	Delphi Integrated Service Solutions, Inc.	x		
Debtor's Affiliates	Delphi Interior Systems de Mexico, S.A. de C.V.	x		
Debtor's Affiliates	Delphi International Holdings Corp.	x		
Debtor's Affiliates	Delphi International Holdings Corporation Luxembourg S.C.S.	x		
Debtor's Affiliates	Delphi International Services, Inc.	x		
Debtor's Affiliates	Delphi Italia Automotive Systems S.r.l.	x		
Debtor's Affiliates	Delphi Korea Corporation	x		
Debtor's Affiliates	Delphi Liquidation Holding Company	x		
Debtor's Affiliates	Delphi LLC	x		
Debtor's Affiliates	Delphi Lockheed Automotive Limited	x		
Debtor's Affiliates	Delphi Lockheed Automotive Pension Trustees Limited	x		
Debtor's Affiliates	Delphi Mechatronic Systems, Inc.	x		
Debtor's Affiliates	Delphi Medical Systems Colorado Corporation	x		
Debtor's Affiliates	Delphi Medical Systems Corporation	x		
Debtor's Affiliates	Delphi Medical Systems Texas Corporation	x		
Debtor's Affiliates	Delphi NY Holding Corporation	x		
Debtor's Affiliates	Delphi Otomotiv Sistemleri Sanayi ve Ticaret Anonim Sirket	x		
Debtor's Affiliates	Delphi Packard Austria GmbH & Co. KG	x		
Debtor's Affiliates	Delphi Packard Electric (Malaysia) Sdn. Bhd.	x		
Debtor's Affiliates	Delphi Packard Electric Ceska Republika, S.R.O.	x		
Debtor's Affiliates	Delphi Packard Electric Sielin Argentina S.A.	x		
Debtor's Affiliates	Delphi Packard Electric Systems Company Ltd.	x		
Debtor's Affiliates	Delphi Packard Espaa, SLU	x		
Debtor's Affiliates	Delphi Packard Hungary Kft	x		
Debtor's Affiliates	Delphi Packard Romania SRL	x		
Debtor's Affiliates	Delphi Poland S.A.	x		
Debtor's Affiliates	Delphi Polska Automotive Systems Sp z.o.o.	x		
Debtor's Affiliates	Delphi Receivables LLC	x		
Debtor's Affiliates	Delphi Saginaw Lingyun Drive Shaft Co., Ltd.	x		
Debtor's Affiliates	Delphi Saginaw Steering Systems UK Limited	x		
Debtor's Affiliates	Delphi Services Holding Corporation	x		
Debtor's Affiliates	Delphi Shangai Dynamics and Propulsion Systems Co., Ltd.	x		
Debtor's Affiliates	Delphi Sistemas de Energia, S.A. de C.V.	x		
Debtor's Affiliates	Delphi Slovensko s.r.o.	x		
Debtor's Affiliates	Delphi Technologies, Inc.	x		
Debtor's Affiliates	Delphi Trust I	x		
Debtor's Affiliates	Delphi Trust II	x		
Debtor's Affiliates	Delphi Trust III	x		
Debtor's Affiliates	Delphi Trust IV	x		
Debtor's Affiliates	Delphi Tychy Sp. z.o.o.	x		

Category	Interested Party	No Connection	Prior Connection	Current Connection
Debtor's Affiliates	Delphi-Calsonic Hungary Manufacturing Limited Liability Company	x		
Debtor's Affiliates	Delphi-TVS Diesel Systems Ltd.	x		
Debtor's Affiliates	DEOC Pension Trustees Limited	x		
Debtor's Affiliates	Diavia Aire, S.A.	x		
Debtor's Affiliates	DREAL, Inc.	x		
Debtor's Affiliates	Electrotcnica Famar S.A.C.I.I.E.	x		
Debtor's Affiliates	EnerDel, Inc.	x		
Debtor's Affiliates	Environmental Catalysts, LLC	x		
Debtor's Affiliates	Exhaust Systems Corporation	x		
Debtor's Affiliates	Famar do Brasil Comercio e Representacao Ltda.	x		
Debtor's Affiliates	Famar Fueguina, S.A.	x		
Debtor's Affiliates	FUBA Automotive GmbH & Co. KG	x		
Debtor's Affiliates	Gabriel de Mexico, S.A. de C.V.	x		
Debtor's Affiliates	Grundig Car InterMedia System GmbH	x		
Debtor's Affiliates	Grundig Sistemas de Electronica, Lda., Portugal	x		
Debtor's Affiliates	HE Microwave LLC	x		
Debtor's Affiliates	Holdcar S.A.	x		
Debtor's Affiliates	Inmobiliaria Marlis, S.A.	x		
Debtor's Affiliates	Inmuebles Wagon, S.A.	x		
Debtor's Affiliates	InPlay Technologies, Inc.	x		
Debtor's Affiliates	Interessengemeinschaft fur Rundfunkschutzrechte GmbH	x		
Debtor's Affiliates	Katcon, S.A. de C.V.	x		
Debtor's Affiliates	KDAC (Thailand) Company Limited	x		
Debtor's Affiliates	KDS Company Limited	x		
Debtor's Affiliates	Korea Delphi Automotive Systems Corporation	x		
Debtor's Affiliates	Korea Technology Bank Network	x		
Debtor's Affiliates	Mecel AB	x		
Debtor's Affiliates	MobileAria, Inc.	x		
Debtor's Affiliates	Noteco Comrcio e Participacoes Ltda.	x		
Debtor's Affiliates	NSK Limited	x		
Debtor's Affiliates	On Se Telecom Co., Ltd.	x		
Debtor's Affiliates	P.T. Delphi Automotive Systems Indonesia	x		
Debtor's Affiliates	Packard Hughes Interconnect Company	x		
Debtor's Affiliates	Packard Korea Incorporated	x		
Debtor's Affiliates	PBR Knoxville L.L.C.	x		
Debtor's Affiliates	Productos Delco de Chihuahua, S.A. de C.V.			x
Debtor's Affiliates	Promotora de Partes Electricas Automotrices S.A. de C.V.	x		
Debtor's Affiliates	PROSTEP AG	x		
Debtor's Affiliates	Proveedora de Electricidad de Occidente, S.A. de C.V.	x		
Debtor's Affiliates	Qingdao Daesung Electronic	x		
Debtor's Affiliates	Rio Bravo Elctricos, S.A. de C.V.	x		
Debtor's Affiliates	Shanghai Delco Electronics & Instrumentation Co., Ltd.	x		
Debtor's Affiliates	Shanghai Delphi Automotive Air-conditioning Systems Co., Ltd.	x		
Debtor's Affiliates	Shanghai Delphi Emission Control Systems Company, Ltd.	x		
Debtor's Affiliates	Shanghai-Delphi Automotive Door Systems Co., Ltd.	x		
Debtor's Affiliates	Shenyang Huali Automotive Air-conditioning Co. Ltd.	x		
Debtor's Affiliates	Sistemas Elctricos y Comutadores, S.A. de C.V.	x		
Debtor's Affiliates	Specialty Electronics (Singapore) Pte Ltd.	x		
Debtor's Affiliates	Specialty Electronics International Ltd.	x		
Debtor's Affiliates	Specialty Electronics, Inc.	x		

Category	Interested Party	No Connection	Prior Connection	Current Connection
Debtor's Affiliates	TECCOM GmbH	x		
Debtor's Affiliates	TecDoc Information System GmbH	x		
Debtor's Affiliates	Termoelectrica del Golfo, S. de R.L. de C.V.	x		
Debtor's Affiliates	Unterstutzungsgesellschaft der Kabelwerke Reinshagen GmbH	x		
Debtor's Affiliates	Verwaltungs GmbH	x		
Debtor's Affiliates	Wuhan Shenlong Automotive Air-conditioning Co. Ltd.	x		
Debtor's Affiliates	Yeon Kyung Electronics Co., Ltd.	x		
Debtors Directors	Atul Pasricha	x		
Debtors Directors	Bernd Gottschalk	x		
Debtors Directors	Brian P. O'Neill	x		
Debtors Directors	Burton J. Valanty	x		
Debtors Directors	Charu Manocha	x		
Debtors Directors	Craig G. Naylor	x		
Debtors Directors	Cynthia A. Niekamp	x		
Debtors Directors	David J. Jones	x		
Debtors Directors	David N. Farr	x		
Debtors Directors	Derrick M. Williams	x		
Debtors Directors	Diane L. Kaye Esq.	x		
Debtors Directors	Douglas Gruber	x		
Debtors Directors	Elizabeth M. Schwarting	x		
Debtors Directors	F.H. Cooke	x		
Debtors Directors	Frank A. Ordonez	x		
Debtors Directors	Frank Gango	x		
Debtors Directors	Guy C. Hachey	x		
Debtors Directors	J.E. Jackson	x		
Debtors Directors	J.T. Battenberg III	x		
Debtors Directors	James A. Spencer	x		
Debtors Directors	James P. Whitson	x		
Debtors Directors	Jeffrey J. Owens	x		
Debtors Directors	Jeffrey M. Krause	x		
Debtors Directors	Jinya Chen Esq.	x		
Debtors Directors	John A. Passante	x		
Debtors Directors	John D. Opie	x		
Debtors Directors	John D. Sheehan	x		
Debtors Directors	John G. Blahnik	x		
Debtors Directors	John M. Fuerst	x		
Debtors Directors	John P. Arle	x		
Debtors Directors	John Petrie	x		
Debtors Directors	John Short	x		
Debtors Directors	John. D. Sheehan	x		
Debtors Directors	Joseph P. Gumina	x		
Debtors Directors	Karen McClain	x		
Debtors Directors	Kevin M. Butler	x		
Debtors Directors	Kevin R. Heigel	x		
Debtors Directors	Laura Marion	x		
Debtors Directors	Lothar Veeser	x		
Debtors Directors	Marc C. McGuire Esq.	x		
Debtors Directors	Maria Conor-Freeman	x		
Debtors Directors	Marjorie Harris Loeb	x		
Debtors Directors	Mark C. Lorenz	x		
Debtors Directors	Michael A. Shader	x		
Debtors Directors	Mike Rayne	x		
Debtors Directors	Nick Hotchkin	x		
Debtors Directors	Oscar de Paula Bernardes	x		
Debtors Directors	Pamela M. Geller	x		
Debtors Directors	Patricia C. Sueltz	x		
Debtors Directors	Paul S. Milburn	x		
Debtors Directors	Philippe Desnos	x		
Debtors Directors	R. Scott Bailey	x		
Debtors Directors	Richard E. Erwin	x		
Debtors Directors	Richard Jok	x		
Debtors Directors	Robert H. Brust	x		

Category	Interested Party	No Connection	Prior Connection	Current Connection
Debtors Directors	Robert H. Sparks	x		
Debtors Directors	Robert S. Miller	x		
Debtors Directors	Rodney O'Neal	x		
Debtors Directors	Roger S. Penske	x		
Debtors Directors	Russell W.H. Bailey	x		
Debtors Directors	Sandeep Manocha	x		
Debtors Directors	Sarah J. Salrin	x		
Debtors Directors	Shoichiro Irimajiri	x		
Debtors Directors	Stephen L. Davey	x		
Debtors Directors	Susan A. McLaughlin	x		
Debtors Directors	Theodore H. Lewis	x		
Debtors Directors	Timothy J. Knutson	x		
Debtors Directors	Virgis W. Colbert	x		
Debtors Directors	William D. Cornwell	x		
Debtors Directors	William Jensen	x		
Debtors Directors	William Steven Bowers	x		
Debtors Major Shareholders (5% or more)	Capital Research & Management Company	x		
Debtors Major Shareholders (5% or more)	Dodge & Cox	x		
Debtors Officers	A.E. Billis	x		
Debtors Officers	A.N. Gardner	x		
Debtors Officers	Alan S. Dawes	x		
Debtors Officers	Allen D. Flowers	x		
Debtors Officers	Arhtur Russell Jackson	x		
Debtors Officers	Atul Pasricha	x		
Debtors Officers	Bette M. Walker	x		
Debtors Officers	Brian Eichenlaub	x		
Debtors Officers	Choon T. Chon	x		
Debtors Officers	Dae Un Lee	x		
Debtors Officers	David Allen Burger	x		
Debtors Officers	David B. Wohleen	x		
Debtors Officers	Derrick M. Williams	x		
Debtors Officers	Diane L. Kay Esq.	x		
Debtors Officers	Donald L. Runkle	x		
Debtors Officers	Elizabeth M. Schwarting	x		
Debtors Officers	F. Timothy Richards	x		
Debtors Officers	Faris Alsagoff	x		
Debtors Officers	Frank A. Ordóñez	x		
Debtors Officers	Gabor Janos Deak	x		
Debtors Officers	Gail K. Miller	x		
Debtors Officers	Garbor Janos Deak	x		
Debtors Officers	Guy C. Hachey	x		
Debtors Officers	Haim Feigenbaum	x		
Debtors Officers	J.E. Jackson	x		
Debtors Officers	J.L. Williamson	x		
Debtors Officers	J.T. Battenberg III	x		
Debtors Officers	James A. Bertrand	x		
Debtors Officers	James A. Spencer	x		
Debtors Officers	James P. Whitson	x		
Debtors Officers	James W. Borzi	x		
Debtors Officers	James Whitson	x		
Debtors Officers	Jeffrey J. Owens	x		
Debtors Officers	Jeffrey M. Krause	x		
Debtors Officers	Jeffrey Parsons	x		
Debtors Officers	Jerry Sonnonstine	x		
Debtors Officers	Jimmy C. Chen	x		
Debtors Officers	Jimmy L. Funke Esq.	x		
Debtors Officers	Jinya Chen Esq.	x		
Debtors Officers	John D. Sheehan	x		
Debtors Officers	John G. Blahnik	x		
Debtors Officers	John M. Fuerst	x		
Debtors Officers	John P. Arle	x		
Debtors Officers	John Petrie	x		
Debtors Officers	John Short	x		
Debtors Officers	Jos Maria Alapont	x		

Category	Interested Party	No Connection	Prior Connection	Current Connection
Debtors Officers	Joseph P. Gumina	x		
Debtors Officers	Karen L. Healy	x		
Debtors Officers	Karen McClain	x		
Debtors Officers	Kevin M. Butler	x		
Debtors Officers	Kevin R. Heigel	x		
Debtors Officers	Laura Marion	x		
Debtors Officers	Logan G. Robinson Esq.	x		
Debtors Officers	Lothar Veeser	x		
Debtors Officers	Marc C. McGuire Esq.	x		
Debtors Officers	Marjorie Harris Loeb	x		
Debtors Officers	Mark C. Lorenz	x		
Debtors Officers	Mark R. Weber	x		
Debtors Officers	Martin Conlon	x		
Debtors Officers	Mary A. Gray	x		
Debtors Officers	Michael Beckett	x		
Debtors Officers	Michael T. Reagan	x		
Debtors Officers	Mike Rayne	x		
Debtors Officers	Milan E. Belans II	x		
Debtors Officers	Myung Hwan Yoon	x		
Debtors Officers	Nick Hotchkis	x		
Debtors Officers	Pamela M. Geller	x		
Debtors Officers	Paul S. Milburn	x		
Debtors Officers	Peter H. Janak	x		
Debtors Officers	Philippe Desnos	x		
Debtors Officers	R. David Nelson	x		
Debtors Officers	R.E. Hathaway	x		
Debtors Officers	Rainer Hermeling	x		
Debtors Officers	Richard A. Franz	x		
Debtors Officers	Richard J. Zablocki	x		
Debtors Officers	Richard Jok	x		
Debtors Officers	Robert H. Sparks	x		
Debtors Officers	Robert J. Remenar	x		
Debtors Officers	Robert Katz Esq.	x		
Debtors Officers	Robert S. Miller	x		
Debtors Officers	Roberto Edwin Berry	x		
Debtors Officers	Rodney O'Neal	x		
Debtors Officers	Ronald E. Jobe	x		
Debtors Officers	Ronald M. Pirtle	x		
Debtors Officers	Russell W.H. Bailey	x		
Debtors Officers	Sarah J. Salrin	x		
Debtors Officers	Sean P. Corcoran	x		
Debtors Officers	Shuji Hayashida	x		
Debtors Officers	Stephen L. Davey	x		
Debtors Officers	Steve D. Clemons	x		
Debtors Officers	Theodore H. Lewis	x		
Debtors Officers	Thomas D. Goodman	x		
Debtors Officers	Timothy J. Knutson	x		
Debtors Officers	Todd I. Tilton	x		
Debtors Officers	Volker J. Barth	x		
Debtors Officers	William D. Cornwell	x		
Debtors Officers	Wolfgang Humbeck	x		
Fifty Largest Unsecured Creditors (as of the date	Blackstone Capital	x		
Fifty Largest Unsecured Creditors (as of the date of filing)	Abc Group Inc	x		
Fifty Largest Unsecured Creditors (as of the date of filing)	Beiersdorf Ag	x		
Fifty Largest Unsecured Creditors (as of the date of filing)	Clarion Co Ltd	x		
Fifty Largest Unsecured Creditors (as of the date of filing)	Commissariat a l'Energie Stomic	x		
Fifty Largest Unsecured Creditors (as of the date of filing)	Draka Holding NV	x		
Fifty Largest Unsecured Creditors (as of the date of filing)	E.on AG	x		

Category	Interested Party	No Connection	Prior Connection	Current Connection
Fifty Largest Unsecured Creditors (as of the date of filing)	EI Dupont de Nemours & Co Inc	x		
Fifty Largest Unsecured Creditors (as of the date of filing)	Futasa Corp	x		
Fifty Largest Unsecured Creditors (as of the date of filing)	Illinois Tool Works Inc			x
Fifty Largest Unsecured Creditors (as of the date of filing)	Impala Platinum Holdings Ltd	x		
Fifty Largest Unsecured Creditors (as of the date of filing)	Johnson Electric Holdings Ltd	x		
Fifty Largest Unsecured Creditors (as of the date of filing)	Koninkluke Philips Electronics	x		
Fifty Largest Unsecured Creditors (as of the date of filing)	Leopold Kostal GmbH & Co KG	x		
Fifty Largest Unsecured Creditors (as of the date of filing)	Linamar Corp	x		
Fifty Largest Unsecured Creditors (as of the date of filing)	Nan Ya Plastics Corp	x		
Fifty Largest Unsecured Creditors (as of the date of filing)	NEC Corp		x	
Fifty Largest Unsecured Creditors (as of the date of filing)	Ogura Clutch Co Ltd	x		
Fifty Largest Unsecured Creditors (as of the date of filing)	Progressive Moulded Product	x		
Fifty Largest Unsecured Creditors (as of the date of filing)	Stmicroelectronics Holding NV	x		
Fifty Largest Unsecured Creditors (as of the date of filing)	TT Electronics PLC	x		
Fifty Largest Unsecured Creditors (as of the date of filing)	Valed SA	x		
Fifty Largest Unsecured Creditors (as of the date of filing)	Viasystems Group Inc	x		
Foreign Subsidiaries	Taiwan Representative Office of Delphi Automotive Systems International, Inc. (Peoples Republic of China)	x		
Foreign Subsidiaries	Thailwil, Switzerland Branch of Delphi International Services, Inc.	x		
Foreign Subsidiaries	Yeon Kyung Electronics Co., Ltd. (Korea)	x		
Indenture Trustees	Chase Lincoln First Bank N.A.	x		
Insurance Providers	AIG/American International Group, Inc.		x	x
Insurance Providers	Hewitt & Associates LLC	x		
Insurance Providers	The Medstat Group Inc.			x
Insurance Providers	United Health Group	x		
Insurance Providers	University of Michigan		x	x
Insurance Providers	XL Global Reinsurance Company, Ltd.	x		
Joint Owners of Subsidiaries	Akebono Corporation - North America		x	
Joint Owners of Subsidiaries	Ashimori America, Inc.	x		
Joint Owners of Subsidiaries	Dunlap, Robert Terren	x		
Joint Owners of Subsidiaries	Enerl, Inc.	x		
Joint Owners of Subsidiaries	Kalkowitz, Dan	x		
Joint Owners of Subsidiaries	Mayfield Fund	x		
Joint Owners of Subsidiaries	O'Gara, Thomas M.	x		
Joint Owners of Subsidiaries	Palm, Inc.	x		
Joint Owners of Subsidiaries	Royce & Associates		x	x
Joint Owners of Subsidiaries	RS Investments Management	x		
Joint Owners of Subsidiaries	Van Zeeland, Anthony J.	x		
Lenders	Banc One Capital Markets, Inc.			x
Lenders	Cede & Co.	x		
Lenders	Citicorp Securities, Inc.	x		
Lenders	City of Saginaw, Michigan	x		
Lenders	Cleveland Trust Company	x		
Lenders	Dai-Ichi Kangyo Trust Company of New York	x		
Lenders	Deposit Guaranty National Bank		x	
Lenders	First Chicago Capital Markets, Inc.		x	

Category	Interested Party	No Connection	Prior Connection	Current Connection
Lenders	Michigan Strategic Fund	x		
Lenders	Ohio Water Development Authority	x		
Lenders	Regions Bank		x	x
Lenders	Whitney National Bank		x	x
Litigation Parties	Alex S. Stewart	x		
Litigation Parties	Anglo Metals, Inc.	x		
Litigation Parties	Anthony F. Budak	x		
Litigation Parties	Brian Lyons	x		
Litigation Parties	Brian Penley	x		
Litigation Parties	Clyde Wilson	x		
Litigation Parties	Columbus Plant Fire	x		
Litigation Parties	Daniel Lamb	x		
Litigation Parties	Diana B. McBride	x		
Litigation Parties	E&C-Sanko	x		
Litigation Parties	Edward Joseph Greenwood	x		
Litigation Parties	Fiber Optic Fund	x		
Litigation Parties	Gordon, Franklin	x		
Litigation Parties	ICG Communications, Inc.	x		
Litigation Parties	Infratrol Cure Ovens	x		
Litigation Parties	Lockheed Martin Corp.			x
Litigation Parties	Mano Gum	x		
Litigation Parties	O'Brian, George M.	x		
Litigation Parties	Rebecca Rudzik	x		
Litigation Parties	Tolulene & Cloroethane	x		
Litigation Parties	VEHVAC	x		
Master Service List and 2002 List	975 Opdyke, L.P.	x		
Master Service List and 2002 List	Adell Plastics, Inc.	x		
Master Service List and 2002 List	Airgas, Inc.		x	x
Master Service List and 2002 List	Aluminum International, Inc.	x		
Master Service List and 2002 List	America Online, Inc.		x	
Master Service List and 2002 List	American Aikoku Alpha, Inc.	x		
Master Service List and 2002 List	AP Racing	x		
Master Service List and 2002 List	APL Co. Pte Ltd.	x		
Master Service List and 2002 List	APS Clearing	x		
Master Service List and 2002 List	Armada Rubber Manufacturing Company	x		
Master Service List and 2002 List	ATS Automation Tooling Systems, Inc.		x	x
Master Service List and 2002 List	Averitt Express, Inc.	x		
Master Service List and 2002 List	Bartech Group, Inc.	x		
Master Service List and 2002 List	Batesville Tool & Die	x		
Master Service List and 2002 List	Bibelle S.p.A.	x		
Master Service List and 2002 List	Brembo S.p.A.	x		
Master Service List and 2002 List	Brighton Limited Partnership	x		
Master Service List and 2002 List	Brown Rudnick Berlack Israels LLP	x		
Master Service List and 2002 List	Brush Engineered Materials	x		
Master Service List and 2002 List	Cameron County, Brownsville ISD	x		
Master Service List and 2002 List	Canon U.S.A. Inc.			x
Master Service List and 2002 List	Cerberus Capital Management, L.P.			x
Master Service List and 2002 List	Chicago Miniature Optoelectronic Technologies, Inc.	x		
Master Service List and 2002 List	Chromalloy Gas Turbine Corporation		x	x
Master Service List and 2002 List	Cohen Weiss & Simon	x		
Master Service List and 2002 List	Coherent, Inc.			x
Master Service List and 2002 List	Computer Patent Annuities Limited Partnership	x		
Master Service List and 2002 List	Conceria Pasubio	x		
Master Service List and 2002 List	Contrarian Capital Management, L.L.C.	x		
Master Service List and 2002 List	CoorsTek, Inc.			x
Master Service List and 2002 List	Cornell University			x
Master Service List and 2002 List	Curtis, Mallet-Prevost, Colt & Mosle LLP			x
Master Service List and 2002 List	Daishinku (America) Corp.	x		
Master Service List and 2002 List	Dallas County	x		
Master Service List and 2002 List	Dayton Supply & Tool Company	x		
Master Service List and 2002 List	Diemolding Corporation	x		
Master Service List and 2002 List	D-J, Inc.			x
Master Service List and 2002 List	Doosan Infracore America Corp.	x		

Category	Interested Party	No Connection	Prior Connection	Current Connection
Master Service List and 2002 List	DPS Information Services, Inc.	x		
Master Service List and 2002 List	Economy Transport, Inc.	x		
Master Service List and 2002 List	Eikenberry & Associates, Inc.	x		
Master Service List and 2002 List	Emhart Technologies LLL	x		
Master Service List and 2002 List	Etkin Equities, Inc.	x		
Master Service List and 2002 List	Excel Global Logistics, Inc.	x		
Master Service List and 2002 List	FCI Connect, Inc.	x		
Master Service List and 2002 List	Fischer Automotive Systems	x		
Master Service List and 2002 List	Floyd Manufacturing Co., Inc.	x		
Master Service List and 2002 List	Fortune Plastics Company		x	
Master Service List and 2002 List	Foster Electric USA, Inc.			x
Master Service List and 2002 List	General Chemical Performance Products LLC			
Master Service List and 2002 List	Central Transport International, Inc.	x		
Master Service List and 2002 List	Grote Industries	x		
Master Service List and 2002 List	Guaranty Capital Corporation	x		
Master Service List and 2002 List	GW Plastics, Inc.	x		
Master Service List and 2002 List	Hewitt Tool & Die, Inc.	x		
Master Service List and 2002 List	Hodgson Russ LLP	x		
Master Service List and 2002 List	Hosiden American Corporation	x		
Master Service List and 2002 List	IBJTC Business Credit Corporation	x		
Master Service List and 2002 List	Ideal Tool Company, Inc.	x		
Master Service List and 2002 List	Industrial Ceramics Corporation	x		
Master Service List and 2002 List	ITT Industries, Inc.	x		
Master Service List and 2002 List	Jiffy-Tite Co., Inc.	x		
Master Service List and 2002 List	Jon Ballin	x		
Master Service List and 2002 List	Kamax L.P.	x		
Master Service List and 2002 List	KDS America	x		
Master Service List and 2002 List	Kramer Levin Naftalis & Frankel LLP		x	
Master Service List and 2002 List	Kurtzman Carson Consultants	x		
Master Service List and 2002 List	Kuss Corporation	x		
Master Service List and 2002 List	Lankfer Diversified Industries, Inc.	x		
Master Service List and 2002 List	Linear Technology Corporation			x
Master Service List and 2002 List	Logistics Insight Corp (LINC)	x		
Master Service List and 2002 List	Madison Capital Management	x		
Master Service List and 2002 List	Maquilas Teta Kawi, S.A. de C.V.	x		
Master Service List and 2002 List	Marquardt GmbH	x		
Master Service List and 2002 List	Marquardt Switches, Inc.	x		
Master Service List and 2002 List	Marshall E. Campbell Company	x		
Master Service List and 2002 List	Mays Chemical Company	x		
Master Service List and 2002 List	McAlpin Industries, Inc.	x		
Master Service List and 2002 List	MEMC Electronic Materials, Inc.			x
Master Service List and 2002 List	Metal Surfaces, Inc.		x	
Master Service List and 2002 List	Metro Fibres, Inc.	x		
Master Service List and 2002 List	Miami-Dade County	x		
Master Service List and 2002 List	Michigan Heritage Bank	x		
Master Service List and 2002 List	Millwood, Inc.	x		
Master Service List and 2002 List	Milwaukee Investment Company	x		
Master Service List and 2002 List	Moody's Investors Service	x		
Master Service List and 2002 List	Morrison Cohen LLP	x		
Master Service List and 2002 List	National City Commercial Capital	x		
Master Service List and 2002 List	National Instruments Corporation			x
Master Service List and 2002 List	NDK Crystal, Inc.	x		
Master Service List and 2002 List	New Jersey Self-Insurers Guaranty Association	x		
Master Service List and 2002 List	Nichicon (America) Corporation			x
Master Service List and 2002 List	Noma Company	x		
Master Service List and 2002 List	Northeast Regional Office of Securities and Exchange Commission			x
Master Service List and 2002 List	Nova Chemicals, Inc.	x		
Master Service List and 2002 List	Oasis SiliconSystems AG	x		
Master Service List and 2002 List	Offshore International, Inc.	x		
Master Service List and 2002 List	Optrex America, Inc.	x		
Master Service List and 2002 List	Oracle Credit Corporation	x		
Master Service List and 2002 List	Oracle USA, Inc.	x		

Category	Interested Party	No Connection	Prior Connection	Current Connection
Master Service List and 2002 List	Orbotech, Inc.	x		
Master Service List and 2002 List	Pacific Gas Turbine Center, LLC	x		
Master Service List and 2002 List	Parlex Corporation	x		
Master Service List and 2002 List	Penske Truck Leasing Co., L.P.		x	
Master Service List and 2002 List	Phillips Nizer LLP	x		
Master Service List and 2002 List	PIA Group	x		
Master Service List and 2002 List	Pillarhouse (U.S.A.), Inc.	x		
Master Service List and 2002 List	Precision Mold and Tool Group	x		
Master Service List and 2002 List	Prince George County, Maryland	x		
Master Service List and 2002 List	Priority Health		x	
Master Service List and 2002 List	Professional Technologies Services			x
Master Service List and 2002 List	QAD, Inc.			x
Master Service List and 2002 List	Quadrangle Debt Recovery Advisors, LLC	x		
Master Service List and 2002 List	Quadrangle Group LLC	x		
Master Service List and 2002 List	Quaker Chemical Corporation	x		
Master Service List and 2002 List	Rassini, S.A. de C.V.	x		
Master Service List and 2002 List	Relco, Inc.	x		
Master Service List and 2002 List	RF Monolithics, Inc.	x		
Master Service List and 2002 List	Royberg, Inc.	x		
Master Service List and 2002 List	Sagami America, Ltd.	x		
Master Service List and 2002 List	Sanders Lead Co.	x		
Master Service List and 2002 List	SANLUIS Rassini International, Inc.	x		
Master Service List and 2002 List	SAP America, Inc.	x		
Master Service List and 2002 List	Seven Seventeen Credit Union	x		
Master Service List and 2002 List	Seyfarth Shaw LLP		x	x
Master Service List and 2002 List	Silver Point Capital, L.P.	x		
Master Service List and 2002 List	SL America, Inc.	x		
Master Service List and 2002 List	SL Tennessee, LLC	x		
Master Service List and 2002 List	SMSC NA Automotive, LLC	x		
Master Service List and 2002 List	Soletron Invotronics	x		
Master Service List and 2002 List	Solution Recovery Services	x		
Master Service List and 2002 List	Source Electronics, Inc.			x
Master Service List and 2002 List	Southwest Metal Finishing, Inc.	x		
Master Service List and 2002 List	Special Devices, Inc.	x		
Master Service List and 2002 List	Spencer Fane Britt & Browne LLP	x		
Master Service List and 2002 List	Standard Microsystems Corporation	x		
Master Service List and 2002 List	Stanley Electric Sales of America, Inc.	x		
Master Service List and 2002 List	Stevens & Lee, P.C.		x	
Master Service List and 2002 List	Sumco, Inc.	x		
Master Service List and 2002 List	Taiho Corporation of America	x		
Master Service List and 2002 List	Tarrant County	x		
Master Service List and 2002 List	Taxing Authorities	x		
Master Service List and 2002 List	Teleflex Automotive Manufacturing Corporation	x		
Master Service List and 2002 List	Teleflex Incorporated			x
Master Service List and 2002 List	Teleflex Morse (Capro)	x		
Master Service List and 2002 List	Tessy Plastics Corp.	x		
Master Service List and 2002 List	Texas Comptroller of Public Accounts	x		
Master Service List and 2002 List	The Durham Companies, Inc.	x		
Master Service List and 2002 List	The Proctor & Gamble Company			x
Master Service List and 2002 List	Thermotech Company	x		
Master Service List and 2002 List	Thyssenkrupp Stahl Company	x		
Master Service List and 2002 List	Thyssenkrupp Waupaca, Inc.	x		
Master Service List and 2002 List	Togut, Segal & Segal LLP	x		
Master Service List and 2002 List	Tonoli Canada Ltd.	x		
Master Service List and 2002 List	Toshiba America Electronic Components, Inc			x
Master Service List and 2002 List	Trutron Corporation	x		
Master Service List and 2002 List	Tyz-All Plastics, Inc.	x		
Master Service List and 2002 List	UGS Corporation		x	x
Master Service List and 2002 List	Umicore Autocat Canada Corporation	x		
Master Service List and 2002 List	United Power, Inc.	x		
Master Service List and 2002 List	Universal Am-Can, Ltd.	x		
Master Service List and 2002 List	Universal Metal Hose, Co.	x		
Master Service List and 2002 List	Universal Truckload Services, Inc.	x		

Category	Interested Party	No Connection	Prior Connection	Current Connection
Master Service List and 2002 List	UPS Supply Chain Solutions, Inc.			x
Master Service List and 2002 List	V.J. ElectroniX, Inc.	x		
Master Service List and 2002 List	Veritas Software Corporation		x	
Master Service List and 2002 List	Vibracoustic de Mexico, S.A. de C.V.	x		
Master Service List and 2002 List	VJ Technologies, Inc.	x		
Master Service List and 2002 List	Wako Electronics (USA), Inc.	x		
Master Service List and 2002 List	Ward Products, LLC	x		
Master Service List and 2002 List	Warner Stevens, L.L.P.	x		
Master Service List and 2002 List	Weil, Gotshal & Manges LLP		x	x
Master Service List and 2002 List	WL. Ross & Co., LLC			x
Master Service List and 2002 List	Worker's Compensation Agency	x		
Master Service List and 2002 List	ZF Group North America Operations, Inc.	x		
Miscellaneous	Alps Automotive Inc.	x		
Miscellaneous	Andrew Brown, Jr.	x		
Miscellaneous	Arthur Russell Jackson	x		
Miscellaneous	AW Transmission Engineering	x		
Miscellaneous	Bosch Braking Systems Corp	x		
Miscellaneous	Buena Vista Township, Michigan	x		
Miscellaneous	Capri Capital Advisors LLC			x
Miscellaneous	Carlisle Engineered Prods	x		
Miscellaneous	Carrie Anderson	x		
Miscellaneous	Christopher P. Arkwright	x		
Miscellaneous	City of Flint, Michigan	x		
Miscellaneous	Company of Hartford	x		
Miscellaneous	Consumer Electronic Product Line	x		
Miscellaneous	David Knill	x		
Miscellaneous	David Maschoff	x		
Miscellaneous	Delta Corporation	x		
Miscellaneous	F. Thomas Sprunger	x		
Miscellaneous	Flextronics Intl Asia Pacific	x		
Miscellaneous	Fred J. Bellar III	x		
Miscellaneous	Fujitsu Ten Corporation	x		
Miscellaneous	Gregory R. Richards	x		
Miscellaneous	Henry A. Sullivan	x		
Miscellaneous	Howard County, Indiana	x		
	International Union of Electronic, Electrical, Salaried, Machine and Furniture Workers Communications Workers of America			
Miscellaneous	James H. Hindels	x		
Miscellaneous	Jeffrey M. Overly	x		
Miscellaneous	Jeffrey Owens	x		
Miscellaneous	Jeffrey R. Chadwick	x		
Miscellaneous	John A. Jaffurs	x		
Miscellaneous	John Robert Roland, Jr.	x		
Miscellaneous	Limar Realty Corp.	x		
Miscellaneous	Linos Jacovides	x		
Miscellaneous	Madison County, Indiana	x		
Miscellaneous	Mark S. Kamischke	x		
Miscellaneous	Mark Theriot	x		
Miscellaneous	Merk Medco	x		
Miscellaneous	Michael L. Schuppe	x		
Miscellaneous	Milton R. Scheffler	x		
Miscellaneous	Montgomery County, Ohio	x		
Miscellaneous	National Fire Insurance	x		
Miscellaneous	Osprey, S.A. Ltd.	x		
Miscellaneous	Pam Pitsenbarger	x		
Miscellaneous	Patrick Griffin	x		
Miscellaneous	Pioneer INDL Components	x		
Miscellaneous	Robert C. Walker	x		
Miscellaneous	Samuel H. Hall Jr.	x		
Miscellaneous	Sharp Electronics Corp			x
Miscellaneous	State of Michigan	x		
Miscellaneous	Timothy G. Forbes	x		
Miscellaneous	Traxle Mfg Ltd	x		

Category	Interested Party	No Connection	Prior Connection	Current Connection
Miscellaneous	UHC	x		
Miscellaneous	United Auto Workers	x		
Miscellaneous	Vehicle Electronic Product Line	x		
Objecting/Adverse Parties/Postpetition Parties	A. Schulman, Inc.			x
Objecting/Adverse Parties/Postpetition Parties	Ai-Doraville, LLC	x		
Objecting/Adverse Parties/Postpetition Parties	Ai-Genesee, LLC	x		
Objecting/Adverse Parties/Postpetition Parties	Alcan Rolled Products-Ravenswood, LLC	x		
Objecting/Adverse Parties/Postpetition Parties	Alicia M. Leonhard	x		
Objecting/Adverse Parties/Postpetition Parties	AMR Industries	x		
Objecting/Adverse Parties/Postpetition Parties	Appaloosa Management L.P.	x		
Objecting/Adverse Parties/Postpetition Parties	Avenue Capital Group	x		
Objecting/Adverse Parties/Postpetition Parties	Avon Automotive	x		
Objecting/Adverse Parties/Postpetition Parties	Baker Hughes Incorporated			x
Objecting/Adverse Parties/Postpetition Parties	Baker Petrolite Corporation			x
Objecting/Adverse Parties/Postpetition Parties	Barnes Group Inc.		x	x
Objecting/Adverse Parties/Postpetition Parties	BASF Corporation		x	x
Objecting/Adverse Parties/Postpetition Parties	Behr Industries Corporation			x
Objecting/Adverse Parties/Postpetition Parties	BEI Sensors & Systems Company	x		
Objecting/Adverse Parties/Postpetition Parties	BEI Technologies, Inc.		x	
Objecting/Adverse Parties/Postpetition Parties	Cadillac Rubber & Plastic	x		
Objecting/Adverse Parties/Postpetition Parties	Cascade Die Casting Group, Inc.	x		
Objecting/Adverse Parties/Postpetition Parties	Castrol Industrial North America Inc.	x		
Objecting/Adverse Parties/Postpetition Parties	Concordia Advisors LLC	x		
Objecting/Adverse Parties/Postpetition Parties	CSX Transporation, Inc.	x		
Objecting/Adverse Parties/Postpetition Parties	Cyrus Capital Partners			x
Objecting/Adverse Parties/Postpetition Parties	D.C. Capital Partners, L.P.	x		
Objecting/Adverse Parties/Postpetition Parties	D.E. Shaw and Co.			x
Objecting/Adverse Parties/Postpetition Parties	Datwyler Inc.	x		
Objecting/Adverse Parties/Postpetition Parties	Detroit Heading, LLC	x		
Objecting/Adverse Parties/Postpetition Parties	Deutsch Dagan Ltd.	x		
Objecting/Adverse Parties/Postpetition Parties	DOTT Industries, Inc.	x		
Objecting/Adverse Parties/Postpetition Parties	Earl Washington	x		
Objecting/Adverse Parties/Postpetition Parties	Eclipse Tool & Die, Inc.	x		
Objecting/Adverse Parties/Postpetition Parties	Elliot & Associates	x		

Category	Interested Party	No Connection	Prior Connection	Current Connection
Objecting/Adverse Parties/Postpetition Parties	ENTEK International, LLC	x		
Objecting/Adverse Parties/Postpetition Parties	ESPEC North America, Inc.	x		
Objecting/Adverse Parties/Postpetition Parties	Flextronics Technology (M) SDN. BHD	x		
Objecting/Adverse Parties/Postpetition Parties	Flow Dry Technology Ltd.	x		
Objecting/Adverse Parties/Postpetition Parties	Fujikura America, Inc.	x		
Objecting/Adverse Parties/Postpetition Parties	Gibbs Die Casting Corporation	x		
Objecting/Adverse Parties/Postpetition Parties	GKN Sinter Metals, Inc.	x		
Objecting/Adverse Parties/Postpetition Parties	Greer Stop Nut, Inc.	x		
Objecting/Adverse Parties/Postpetition Parties	Hexcel Corporation			x
Objecting/Adverse Parties/Postpetition Parties	Hoover Precision Products, Inc.	x		
Objecting/Adverse Parties/Postpetition Parties	Huntsville Radio Service, Inc.	x		
Objecting/Adverse Parties/Postpetition Parties	Hydro Aluminum	x		
Objecting/Adverse Parties/Postpetition Parties	INA USA, Inc.	x		
Objecting/Adverse Parties/Postpetition Parties	JAE Electronics		x	
Objecting/Adverse Parties/Postpetition Parties	Jon C. Cox	x		
Objecting/Adverse Parties/Postpetition Parties	JST Manufacturing Co., Ltd.	x		
Objecting/Adverse Parties/Postpetition Parties	Kelsey-Hayes Company			x
Objecting/Adverse Parties/Postpetition Parties	Kensington International Limited	x		
Objecting/Adverse Parties/Postpetition Parties	L&W Engineering Co.	x		
Objecting/Adverse Parties/Postpetition Parties	Lafonza Earl Washington	x		
Objecting/Adverse Parties/Postpetition Parties	Lakeside Plastics Limited	x		
Objecting/Adverse Parties/Postpetition Parties	Latigo Partners, LP			x
Objecting/Adverse Parties/Postpetition Parties	Law Debenture Trust Company Of New York			x
Objecting/Adverse Parties/Postpetition Parties	LBQ Foundry S.A. de C.V.	x		
Objecting/Adverse Parties/Postpetition Parties	Le Belier	x		
Objecting/Adverse Parties/Postpetition Parties	Longacre Fund Management LLC	x		
Objecting/Adverse Parties/Postpetition Parties	Lorentson Manufacturing Company, Inc.	x		
Objecting/Adverse Parties/Postpetition Parties	MacAuto USA, Inc.	x		
Objecting/Adverse Parties/Postpetition Parties	March Coatings, Inc.	x		
Objecting/Adverse Parties/Postpetition Parties	Martin L. Shannon Shaw	x		
Objecting/Adverse Parties/Postpetition Parties	Master Products Inc.	x		
Objecting/Adverse Parties/Postpetition Parties	Morrie Wayne Henry	x		

Category	Interested Party	No Connection	Prior Connection	Current Connection
Objecting/Adverse Parties/Postpetition Parties	Multek Flexible Circuits, Inc.	x		
Objecting/Adverse Parties/Postpetition Parties	National Molding Corp.	x		
Objecting/Adverse Parties/Postpetition Parties	Neuman Aluminum	x		
Objecting/Adverse Parties/Postpetition Parties	Northfield Acquisition Co.	x		
Objecting/Adverse Parties/Postpetition Parties	NSS Technologies, Inc.	x		
Objecting/Adverse Parties/Postpetition Parties	OSRAM Opto Semiconductors Inc.	x		
Objecting/Adverse Parties/Postpetition Parties	Osran Opto Semiconductors Inc.	x		
Objecting/Adverse Parties/Postpetition Parties	Penn United Technology	x		
Objecting/Adverse Parties/Postpetition Parties	Pentastar Aviation, LLC	x		
Objecting/Adverse Parties/Postpetition Parties	Pioneer Automotive Technologies, Inc.	x		
Objecting/Adverse Parties/Postpetition Parties	Pridgeon & Clay, Inc.	x		
Objecting/Adverse Parties/Postpetition Parties	Proto Manufacturing	x		
Objecting/Adverse Parties/Postpetition Parties	Public Employee's Retirement System of Mississippi	x		
Objecting/Adverse Parties/Postpetition Parties	Quasar Industries, Inc.	x		
Objecting/Adverse Parties/Postpetition Parties	Rafael De Paoli	x		
Objecting/Adverse Parties/Postpetition Parties	Raiffeisen Kapitalanlage-Gesellschaft m.b.H.	x		
Objecting/Adverse Parties/Postpetition Parties	Roater Coaters International, Inc.	x		
Objecting/Adverse Parties/Postpetition Parties	Rothrist Tube (USA) Inc.	x		
Objecting/Adverse Parties/Postpetition Parties	S & Z Tool & Die, Inc.	x		
Objecting/Adverse Parties/Postpetition Parties	Schmidt Technology GmbH	x		
Objecting/Adverse Parties/Postpetition Parties	Security Plastics Division, NMC, LLC	x		
Objecting/Adverse Parties/Postpetition Parties	Serma Coat Limited Liability Co.	x		
Objecting/Adverse Parties/Postpetition Parties	Sheldahl de Mexico S.A. de C.V.	x		
Objecting/Adverse Parties/Postpetition Parties	Sojitz Corporation of America			x
Objecting/Adverse Parties/Postpetition Parties	Sony Electronics, Inc.		x	
Objecting/Adverse Parties/Postpetition Parties	Southtec, LLC	x		
Objecting/Adverse Parties/Postpetition Parties	Southwire Company			x
Objecting/Adverse Parties/Postpetition Parties	Specmo Enterprises	x		
Objecting/Adverse Parties/Postpetition Parties	Springfield Associates LLC	x		
Objecting/Adverse Parties/Postpetition Parties	SPS Technologies Waterford Company	x		
Objecting/Adverse Parties/Postpetition Parties	Stichting Pensioenfonds ABP	x		
Objecting/Adverse Parties/Postpetition Parties	Sumitomo Corporation of America			x

Category	Interested Party	No Connection	Prior Connection	Current Connection
Objecting/Adverse Parties/Postpetition Parties	Susan M. Buttitta	x		
Objecting/Adverse Parties/Postpetition Parties	Teacher's Retirement System of Oklahoma	x		
Objecting/Adverse Parties/Postpetition Parties	The Industrial Development Board of the City of Athens, Alabama	x		
Objecting/Adverse Parties/Postpetition Parties	Thermo NITON Analyzers LLC	x		
Objecting/Adverse Parties/Postpetition Parties	Trans Tron, Ltd., Inc.	x		
Objecting/Adverse Parties/Postpetition Parties	Trans-Matic Mfg. Co., Inc.	x		
Objecting/Adverse Parties/Postpetition Parties	Tricon Industries, Inc.	x		
Objecting/Adverse Parties/Postpetition Parties	Venture Plastics, Inc.	x		
Objecting/Adverse Parties/Postpetition Parties	Wamco, Inc.	x		
Objecting/Adverse Parties/Postpetition Parties	Wellman, Inc.		x	x
Objecting/Adverse Parties/Postpetition Parties	Worthington Steel Company	x		
Objecting/Adverse Parties/Postpetition Parties	Yoder Industries Inc.	x		
Official Statutory Committees Members (All Committees)	Capital Research & Management Company	x		
Official Statutory Committees Members (All Committees)	Flextronics International Asia Pacific, Ltd	x		
Official Statutory Committees Members (All Committees)	IUE-CWA	x		
Other Significant Parties-in-Interest	4GEN	x		
Other Significant Parties-in-Interest	A Agrati SPA	x		
Other Significant Parties-in-Interest	A&O Mold & Engineering, Inc.	x		
Other Significant Parties-in-Interest	A.G. Edwards & Sons, Inc.		x	x
Other Significant Parties-in-Interest	A.S.K. Services, Inc. (Canton, MI)	x		
Other Significant Parties-in-Interest	a/k/a Danzas AEI Customs Brokerage Services a/k/a Danzas AEI Intercontinental (Southfield, MI)		x	
Other Significant Parties-in-Interest	AASP PA	x		
Other Significant Parties-in-Interest	ABATE - CECO	x		
Other Significant Parties-in-Interest	Abc Group Inc	x		
Other Significant Parties-in-Interest	ACE American Insurance Company			x
Other Significant Parties-in-Interest	Aceralia Tubos SL	x		
Other Significant Parties-in-Interest	Acome Societe Cooperative De Produc	x		
Other Significant Parties-in-Interest	Acton Corporation	x		
Other Significant Parties-in-Interest	Adam Opel AG	x		
Other Significant Parties-in-Interest	Adams & Adams	x		
Other Significant Parties-in-Interest	Adams Oil	x		
Other Significant Parties-in-Interest	Adams, Thomas E.	x		
Other Significant Parties-in-Interest	ADEM Water Division Compliance Unit of Ground Water Branch [Alabama]		x	
Other Significant Parties-in-Interest	ADEQ Tanks Program Division Inspection and Compliance Unit [Arizona]	x		
Other Significant Parties-in-Interest	ADR Options, Inc.	x		
Other Significant Parties-in-Interest	Adrian (City of) MI	x		
Other Significant Parties-in-Interest	AFL-CIO Local 755	x		
Other Significant Parties-in-Interest	AFX	x		
Other Significant Parties-in-Interest	AGco Parts Div-D7e50 Caterpillar	x		
Other Significant Parties-in-Interest	AGco-Jackson Operation	x		
Other Significant Parties-in-Interest	Agfa Corporation	x		
Other Significant Parties-in-Interest	Agfa-Gevaert N.V.	x		
Other Significant Parties-in-Interest	Ahearn & Soper Co INC	x		
Other Significant Parties-in-Interest	AIG Excess Casualty North America (Lexington)	x		
Other Significant Parties-in-Interest	AIG Worldsource	x		

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Other Significant Parties-in-Interest	Aimtronics Corporation		x	
Other Significant Parties-in-Interest	Air Academy Press & Assoc.	x		
Other Significant Parties-in-Interest	Air Resources Board (ARB) [California]	x		
Other Significant Parties-in-Interest	Airway Research, Inc.	x		
Other Significant Parties-in-Interest	Aisec United States Inc.	x		
Other Significant Parties-in-Interest	AIT Group	x		
Other Significant Parties-in-Interest	AIU Inc.	x		
Other Significant Parties-in-Interest	AJM	x		
Other Significant Parties-in-Interest	Aksys, Ltd.	x		
Other Significant Parties-in-Interest	Alabama Department of Environmental Management (ADEM)	x		
Other Significant Parties-in-Interest	Alan Torabi	x		
Other Significant Parties-in-Interest	Alfaro, Jos C.	x		
Other Significant Parties-in-Interest	Alice Aparecida Lima dos Santos	x		
Other Significant Parties-in-Interest	Alix Partners, L.L.C.		x	x
Other Significant Parties-in-Interest	Allegheny Coatings	x		
Other Significant Parties-in-Interest	Allegheny Rodney	x		
Other Significant Parties-in-Interest	Allegre Dong AH	x		
Other Significant Parties-in-Interest	Allen J. Ohdba Law Office of Allen J. Oh	x		
Other Significant Parties-in-Interest	Allevard Springs Ltd	x		
Other Significant Parties-in-Interest	Alliance of Automobile	x		
Other Significant Parties-in-Interest	Allied Material	x		
Other Significant Parties-in-Interest	Allied World Assurance Company, Ltd	x		
Other Significant Parties-in-Interest	Alternative Resource, Inc.	x		
Other Significant Parties-in-Interest	Alumalsa	x		
Other Significant Parties-in-Interest	Aluminum Co of America	x		
Other Significant Parties-in-Interest	Alvarez, Notzon & Gutierrez, L.L.P. (Laredo, TX)	x		
Other Significant Parties-in-Interest	Amak Brake LLC	x		
Other Significant Parties-in-Interest	Ambrake Corp		x	
Other Significant Parties-in-Interest	American Appraisal Associates	x		
Other Significant Parties-in-Interest	American Discount Supply, Inc.	x		
Other Significant Parties-in-Interest	American Electronics Components a/k/aAEC	x		
Other Significant Parties-in-Interest	American Equipment Leasing, a division of EAB Leasing Corp.	x		
Other Significant Parties-in-Interest	American Home Assurance Co. (AIMA)		x	x
Other Significant Parties-in-Interest	American International Specialty Lines Insurance Company	x		
Other Significant Parties-in-Interest	American President Lines Ltd	x		
Other Significant Parties-in-Interest	American Supplier Institute	x		
Other Significant Parties-in-Interest	AmeriClerk Inc. dba Contract Counsel (Royal Oak, MI) (Contract Employees)	x		
Other Significant Parties-in-Interest	Ameritech Credit Corporation		x	
Other Significant Parties-in-Interest	Amphenol Corp		x	
Other Significant Parties-in-Interest	Amtek Engineering Ltd	x		
Other Significant Parties-in-Interest	Amy C. Bastien	x		
Other Significant Parties-in-Interest	Ana Paula	x		
Other Significant Parties-in-Interest	Ana Paula Cndido	x		
Other Significant Parties-in-Interest	Anderson Economic Group (East Lansing, MI)	x		
Other Significant Parties-in-Interest	Android Industries LLC	x		
Other Significant Parties-in-Interest	Anne Murphy Patent Services (Arlington, VA)	x		
Other Significant Parties-in-Interest	Anorve, Juan	x		
Other Significant Parties-in-Interest	Anorve, Juan	x		
Other Significant Parties-in-Interest	ANR Pipeline Company			x
Other Significant Parties-in-Interest	Anseatic Insurance Company (Bermuda) Ltd.	x		
Other Significant Parties-in-Interest	Antonelli Terry Stout & Krause, LLP	x		
Other Significant Parties-in-Interest	Aon Bermuda			x
Other Significant Parties-in-Interest	Aon UK			x
Other Significant Parties-in-Interest	APC and Sundram	x		
Other Significant Parties-in-Interest	Aplicaciones De Metales Sinterizado	x		
Other Significant Parties-in-Interest	Applied Biosystems	x		

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Other Significant Parties-in-Interest	Applied-Michigan, Ltd.	x		
Other Significant Parties-in-Interest	Arbogast, Michael A.	x		
Other Significant Parties-in-Interest	ARC Automotive Inc	x		
Other Significant Parties-in-Interest	ARC CADH ( Auto Ignition Issue)	x		
Other Significant Parties-in-Interest	Arch Insurance (Bermuda) Limited	x		
Other Significant Parties-in-Interest	Arch Insurance Group	x		
Other Significant Parties-in-Interest	Ariane Ingenierie	x		
Other Significant Parties-in-Interest	Arizona Department of Environmental Quality (ADEQ)	x		
Other Significant Parties-in-Interest	Arnold Transportation			x
Other Significant Parties-in-Interest	Arnold, James Jr.	x		
Other Significant Parties-in-Interest	ASEC France	x		
Other Significant Parties-in-Interest	ASEC Manufacturing Sales	x		
Other Significant Parties-in-Interest	Asherbranner, Jennifer T.	x		
Other Significant Parties-in-Interest	ASI (American Supplier Institute)	x		
Other Significant Parties-in-Interest	ASI Consulting Group LLC	x		
Other Significant Parties-in-Interest	ASI LLC	x		
Other Significant Parties-in-Interest	ASI, Shainin (ICIM)	x		
Other Significant Parties-in-Interest	Assembleon America Inc.	x		
Other Significant Parties-in-Interest	Asset Management Resources, Inc.	x		
Other Significant Parties-in-Interest	Associated Springs & Barnes Group, Inc.	x		
Other Significant Parties-in-Interest	Associates Leasing, Inc.	x		
Other Significant Parties-in-Interest	Association of Business Advocating Tarriff Equity (A.B.A.T.E.)	x		
Other Significant Parties-in-Interest	Atul Pasricha	x		
Other Significant Parties-in-Interest	Audita	x		
Other Significant Parties-in-Interest	Austin Group, LTD			x
Other Significant Parties-in-Interest	Autocam Corp	x		
Other Significant Parties-in-Interest	Automatizacion Y Disenos	x		
Other Significant Parties-in-Interest	Automotive Applied Technologies Limited	x		
Other Significant Parties-in-Interest	Automotive Technologies Inc.	x		
Other Significant Parties-in-Interest	Automotive Technologies International, Inc.	x		
Other Significant Parties-in-Interest	Automotive Traning Schools	x		
Other Significant Parties-in-Interest	Avarette, Bessie	x		
Other Significant Parties-in-Interest	AVL NORTH AMERICA IN	x		
Other Significant Parties-in-Interest	AW Local 286	x		
Other Significant Parties-in-Interest	AW Miller Technical Sales, Inc.	x		
Other Significant Parties-in-Interest	AWAC	x		
Other Significant Parties-in-Interest	Ayco Company LP		x	
Other Significant Parties-in-Interest	Ayusa	x		
Other Significant Parties-in-Interest	AZ Automotive	x		
Other Significant Parties-in-Interest	Aziz, Salman	x		
Other Significant Parties-in-Interest	B & F Enterprises	x		
Other Significant Parties-in-Interest	B&A Enterprises	x		
Other Significant Parties-in-Interest	Baker & McKenzie Abogados, S.C.(MEXICO)		x	x
Other Significant Parties-in-Interest	Baker & McKenzie LLP		x	x
Other Significant Parties-in-Interest	Baker & McKenzie LLP (Washington, D.C.)		x	x
Other Significant Parties-in-Interest	Balch & Bingham LLP	x		
Other Significant Parties-in-Interest	Baldwin, Sandra L.	x		
Other Significant Parties-in-Interest	Banc of America Securities LLC			x
Other Significant Parties-in-Interest	Bancomer		x	
Other Significant Parties-in-Interest	Bank of Lincolnwood	x		
Other Significant Parties-in-Interest	Bank One			x
Other Significant Parties-in-Interest	Bank One NA			x
Other Significant Parties-in-Interest	Bank One, NA			x
Other Significant Parties-in-Interest	Banner & Witcoff, LTD (Chicago, IL)	x		
Other Significant Parties-in-Interest	Barnes, Cleary	x		
Other Significant Parties-in-Interest	Barnett Associates, Inc. (Garden City, NY)	x		
Other Significant Parties-in-Interest	Bartell, Greg	x		
Other Significant Parties-in-Interest	Batson, Benjamin	x		
Other Significant Parties-in-Interest	BAX Global	x		

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Other Significant Parties-in-Interest	Baxter, Daniel	x		
Other Significant Parties-in-Interest	BB&T Capital Markets, a division of Scott and Stringfellow, Inc.		x	x
Other Significant Parties-in-Interest	BBK Ltd	x		
Other Significant Parties-in-Interest	BBK., Ltd. (Southfield, MI)	x		
Other Significant Parties-in-Interest	Beck, Bobby	x		
Other Significant Parties-in-Interest	Bede & Associates	x		
Other Significant Parties-in-Interest	Bedi Strategies, Inc.	x		
Other Significant Parties-in-Interest	Bedrin, John	x		
Other Significant Parties-in-Interest	Beiersoorf AG	x		
Other Significant Parties-in-Interest	Bell Anderson & Sanders LLC (Lugana Beach, CA)	x		
Other Significant Parties-in-Interest	Bell Microproducts, Inc.	x		
Other Significant Parties-in-Interest	Bellinger Donald	x		
Other Significant Parties-in-Interest	Bendix ABS Fires	x		
Other Significant Parties-in-Interest	Benson Engineering	x		
Other Significant Parties-in-Interest	Benteler Automotive	x		
Other Significant Parties-in-Interest	Berger GmbH & Co Holding KG	x		
Other Significant Parties-in-Interest	Bermuda Markets	x		
Other Significant Parties-in-Interest	Bernadine Peace	x		
Other Significant Parties-in-Interest	Bernstein, Sidney	x		
Other Significant Parties-in-Interest	Berry, Doris	x		
Other Significant Parties-in-Interest	Betty J. Flora	x		
Other Significant Parties-in-Interest	Beuke, Robert L.	x		
Other Significant Parties-in-Interest	Beusse, Brownlee, Wolter, Mora & Maire, P.A.	x		
Other Significant Parties-in-Interest	Bevco Solution Strategies	x		
Other Significant Parties-in-Interest	Bex, Russell	x		
Other Significant Parties-in-Interest	Bharat S. Raut and Co.	x		
Other Significant Parties-in-Interest	Bharati Agrawal (Advocate)	x		
Other Significant Parties-in-Interest	Bhones, Diane	x		
Other Significant Parties-in-Interest	Bickerstaff, Heath, Smiley, Pollan, Kever & McDaniel, L.L.P (Austin, TX)	x		
Other Significant Parties-in-Interest	Bing Metals Group Inc	x		
Other Significant Parties-in-Interest	Binter SA	x		
Other Significant Parties-in-Interest	Bishop, Sr., James Denson	x		
Other Significant Parties-in-Interest	Bitron Industrie SpA	x		
Other Significant Parties-in-Interest	Blahnik, John	x		
Other Significant Parties-in-Interest	Blas, Cassandra E.	x		
Other Significant Parties-in-Interest	Bliss McGlynn P.C. (Troy, MI)	x		
Other Significant Parties-in-Interest	Blue Cross Blue Shield		x	
Other Significant Parties-in-Interest	BMC Holding Corporation d/b/a BMC West and BMC West	x		
Other Significant Parties-in-Interest	BNP Paribas		x	x
Other Significant Parties-in-Interest	BNP Paribas Securities Corp		x	x
Other Significant Parties-in-Interest	Bobbys Kitchen	x		
Other Significant Parties-in-Interest	Boco Pty Ltd	x		
Other Significant Parties-in-Interest	Boehl Stopher & Graves	x		
Other Significant Parties-in-Interest	Bosch Automotive Systems Corp	x		
Other Significant Parties-in-Interest	Boulden, Cristal	x		
Other Significant Parties-in-Interest	Bowman and Brooke LLP - Troy (Troy, MI)	x		
Other Significant Parties-in-Interest	Bradley, Phyllis Jean	x		
Other Significant Parties-in-Interest	Brady, Billy W.	x		
Other Significant Parties-in-Interest	Brannon Rasberry & Associates, Inc. (El Paso, TX)	x		
Other Significant Parties-in-Interest	Brantley, Shalonda J.	x		
Other Significant Parties-in-Interest	Braun Kendrick Finkbeiner		x	
Other Significant Parties-in-Interest	Brenda Aldridge	x		
Other Significant Parties-in-Interest	Brenda Veit	x		
Other Significant Parties-in-Interest	Brewer, Mary M.	x		
Other Significant Parties-in-Interest	Brian Dickerson	x		
Other Significant Parties-in-Interest	Brian Durfy (TSSC-Ohba-san)	x		
Other Significant Parties-in-Interest	Brian Mahle	x		
Other Significant Parties-in-Interest	Bridget A. Neubauer	x		
Other Significant Parties-in-Interest	Brite Smile		x	

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Other Significant Parties-in-Interest	British Standards Institute (BSI)	x		
Other Significant Parties-in-Interest	British Vita PLC	x		
Other Significant Parties-in-Interest	Britt, Stephanie	x		
Other Significant Parties-in-Interest	Brittingham, Julie & David	x		
Other Significant Parties-in-Interest	Britton & Associates	x		
Other Significant Parties-in-Interest	Brooks Roy	x		
Other Significant Parties-in-Interest	Brooks, Diane	x		
Other Significant Parties-in-Interest	Brooks, Marvin	x		
Other Significant Parties-in-Interest	Brooks, Shameila	x		
Other Significant Parties-in-Interest	Brown, Celestia	x		
Other Significant Parties-in-Interest	Brown, James Lee	x		
Other Significant Parties-in-Interest	Brown, Jonathan	x		
Other Significant Parties-in-Interest	Brubaker & Associates, Inc. (St. Louis, MO)	x		
Other Significant Parties-in-Interest	Bryan, Greysen	x		
Other Significant Parties-in-Interest	Bryce Woodward	x		
Other Significant Parties-in-Interest	BSI America, Inc.	x		
Other Significant Parties-in-Interest	BSI Management Systems	x		
Other Significant Parties-in-Interest	BTV Holding GmbH	x		
Other Significant Parties-in-Interest	Buchanan, Rufus O.	x		
Other Significant Parties-in-Interest	Bugbee & Conkle		x	
Other Significant Parties-in-Interest	Building Material Holding Corporation	x		
Other Significant Parties-in-Interest	Buis, James	x		
Other Significant Parties-in-Interest	Bulk Terminals, Inc.	x		
Other Significant Parties-in-Interest	Burch, Amy R.	x		
Other Significant Parties-in-Interest	Burkett Jeana	x		
Other Significant Parties-in-Interest	Burnside & Nauman Medical	x		
Other Significant Parties-in-Interest	Burson-Marsteller (Chicago, IL)	x		
Other Significant Parties-in-Interest	Bus Electronik Gmbh	x		
Other Significant Parties-in-Interest	Business Engine	x		
Other Significant Parties-in-Interest	Butler, Daisy J.	x		
Other Significant Parties-in-Interest	Butzel, Long (Detroit, MI)		x	
Other Significant Parties-in-Interest	Byron and Teresa Hurst	x		
Other Significant Parties-in-Interest	C&J Industries	x		
Other Significant Parties-in-Interest	C&S Patent and Law Office (Korea)	x		
Other Significant Parties-in-Interest	C.L. King & Associated, Inc.	x		
Other Significant Parties-in-Interest	C.N.A.	x		
Other Significant Parties-in-Interest	Cabinet Michel Poupon	x		
Other Significant Parties-in-Interest	Cabinet Regimbeau	x		
Other Significant Parties-in-Interest	Cadillac	x		
Other Significant Parties-in-Interest	California Environmental Protection Agency: (Cal EPA)			
Other Significant Parties-in-Interest	Calsonic Corp	x		
Other Significant Parties-in-Interest	Calsonics	x		
Other Significant Parties-in-Interest	Calwest			x
Other Significant Parties-in-Interest	Cambrex Bio Science			x
Other Significant Parties-in-Interest	Cambridge Consultants	x		
Other Significant Parties-in-Interest	Cami	x		
Other Significant Parties-in-Interest	Campbell Marshall E Co	x		
Other Significant Parties-in-Interest	Campbell, John E.	x		
Other Significant Parties-in-Interest	Canawill, Inc	x		
Other Significant Parties-in-Interest	Cannon Group Ltd	x		
Other Significant Parties-in-Interest	Canon Financial Services Inc.	x		
Other Significant Parties-in-Interest	Canter, Richard	x		
Other Significant Parties-in-Interest	Cantor Colburn LLP (Bloomfield, CT)	x		
Other Significant Parties-in-Interest	CAPS Research	x		
Other Significant Parties-in-Interest	Cardelli Hebert P.C.	x		
Other Significant Parties-in-Interest	Cardinal Health Canada 301, Inc		x	x
Other Significant Parties-in-Interest	Cardinal Law Group	x		
Other Significant Parties-in-Interest	Cardinal Machine Company	x		
Other Significant Parties-in-Interest	Carl Allison	x		
Other Significant Parties-in-Interest	Carlos Alberto Nogueira Marques	x		
Other Significant Parties-in-Interest	Carol F. Barry	x		
Other Significant Parties-in-Interest	Carquest	x		
Other Significant Parties-in-Interest	Carreira Muller	x		

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Other Significant Parties-in-Interest	Carringworth Ltd	x		
Other Significant Parties-in-Interest	Carter Group Canada Inc	x		
Other Significant Parties-in-Interest	Casalonga Josse D.A. (France)	x		
Other Significant Parties-in-Interest	Cashcode Company, Inc.	x		
Other Significant Parties-in-Interest	Caterpillar Engine Systems	x		
Other Significant Parties-in-Interest	Caterpillar-Joliet	x		
Other Significant Parties-in-Interest	Catherine Rozanski	x		
Other Significant Parties-in-Interest	Cattel, Tuyn & Rudzewicz, PLLC (Bloomfield Hills, MI)	x		
Other Significant Parties-in-Interest	CDA Consulting, Inc.	x		
Other Significant Parties-in-Interest	Celso Goncalves Viana	x		
Other Significant Parties-in-Interest	Central Bank of Brazil Fine	x		
Other Significant Parties-in-Interest	Certified Unified Program Agencies (CUPA) [California]	x		
Other Significant Parties-in-Interest	CG&L Engineers	x		
Other Significant Parties-in-Interest	Chad Dougherty	x		
Other Significant Parties-in-Interest	Changchun Ruide Accounting Firm	x		
Other Significant Parties-in-Interest	Chapa, Israel	x		
Other Significant Parties-in-Interest	Charles Francis Kulinec Jr.	x		
Other Significant Parties-in-Interest	Charles K. Veenstra (Bloomfield Hills, MI)	x		
Other Significant Parties-in-Interest	Charmilles Technologies	x		
Other Significant Parties-in-Interest	Chase-Orr, Kimberly	x		
Other Significant Parties-in-Interest	Chemetco	x		
Other Significant Parties-in-Interest	Chemical Waste Management, Inc.	x		
Other Significant Parties-in-Interest	Chester Willcox & Saxbe LLP (Columbus, OH)		x	
Other Significant Parties-in-Interest	Chevrez Abogados, S.C. (Mexico)	x		
Other Significant Parties-in-Interest	Chieftain Contract Services	x		
Other Significant Parties-in-Interest	Chilton, Alfred	x		
Other Significant Parties-in-Interest	China Patent Agent (H.K.) Ltd.	x		
Other Significant Parties-in-Interest	Chivers, Kathy L.	x		
Other Significant Parties-in-Interest	Chris Kouri & Assoc.	x		
Other Significant Parties-in-Interest	Chris Wong	x		
Other Significant Parties-in-Interest	Christie, Parker & Hale, LLP - Pasadena, CA	x		
Other Significant Parties-in-Interest	Chuck Ondrick	x		
Other Significant Parties-in-Interest	Ciara Systems, Inc. (Huntington Woods, MI)	x		
Other Significant Parties-in-Interest	CIE Automotive SA	x		
Other Significant Parties-in-Interest	Cindy Lee Schlicher, nka Cindy Lee Berthold	x		
Other Significant Parties-in-Interest	Circle Plastic Products, Inc.	x		
Other Significant Parties-in-Interest	CIT Communications Finance Corporation	x		
Other Significant Parties-in-Interest	Citibank Texas, National Association			x
Other Significant Parties-in-Interest	City of DelRay Beach Police and Firefighters Retirement System		x	
Other Significant Parties-in-Interest	City-Yuwa Partners	x		
Other Significant Parties-in-Interest	Clarion Corp Of America	x		
Other Significant Parties-in-Interest	Clark Hill P.L.C. (Detroit, MI)		x	
Other Significant Parties-in-Interest	Clark Patterson Associates	x		
Other Significant Parties-in-Interest	Clark, Charles	x		
Other Significant Parties-in-Interest	Clark, Thomas & Winters, PC	x		
Other Significant Parties-in-Interest	Clones, Donald	x		
Other Significant Parties-in-Interest	Clorex S.A.	x		
Other Significant Parties-in-Interest	Clyde Lee, Jr.	x		
Other Significant Parties-in-Interest	CM2 Inc., dba The Medleh Group	x		
Other Significant Parties-in-Interest	Coble Taylor & Jones	x		
Other Significant Parties-in-Interest	Cochran Public Relations	x		
Other Significant Parties-in-Interest	Cockrane, Ameatha	x		
Other Significant Parties-in-Interest	Coe & Associates	x		
Other Significant Parties-in-Interest	Colbert, John E.	x		
Other Significant Parties-in-Interest	Colorado Department of Public Health and Environment (DPHE)	x		
Other Significant Parties-in-Interest	Columbia Casualty Company (CNA)			x
Other Significant Parties-in-Interest	Columbia Gas of Ohio		x	

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Other Significant Parties-in-Interest	Columbia Gas Transmission	x		
Other Significant Parties-in-Interest	Commercial Tool & Die Inc.	x		
Other Significant Parties-in-Interest	Commissariat à l'Energie Atomique	x		
Other Significant Parties-in-Interest	Common Point Graphics	x		
Other Significant Parties-in-Interest	Communication Concepts	x		
Other Significant Parties-in-Interest	Compagnie Industrielle de Delle	x		
Other Significant Parties-in-Interest	Conceptual Systems	x		
Other Significant Parties-in-Interest	Condutelli	x		
Other Significant Parties-in-Interest	Connie Fournier	x		
Other Significant Parties-in-Interest	Conrad, Dean F.	x		
	Consortium Industriel Commercial & Maritime (Morocco)			
Other Significant Parties-in-Interest	Consultores Asociados	x		
Other Significant Parties-in-Interest	Contech	x		
Other Significant Parties-in-Interest	Continental Gummi-Werke AG	x		
	Conway Mackenzie & Dunleavy, Inc. (Birmingham, MI)			
Other Significant Parties-in-Interest	Cook, Sylvia	x		
Other Significant Parties-in-Interest	Coolidge Wall Womsley & Lombard Co. LPA (Dayton, OH)			
Other Significant Parties-in-Interest	Copeland, Huey G.	x		
Other Significant Parties-in-Interest	Copesian Services	x		
Other Significant Parties-in-Interest	Coral Energy Resources, L.P.	x		
Other Significant Parties-in-Interest	Cordaflex SA de CV	x		
	CoreBrand Corporate Branding LLC (Stamford, CT)			
Other Significant Parties-in-Interest	Corporate Branding LLC	x		
Other Significant Parties-in-Interest	Corporate Executive Board			x
Other Significant Parties-in-Interest	Corus S.E.C./L.P	x		
	Corvette Steering Column Lock (Steering Column Lock '99-'04 Corvette)			
Other Significant Parties-in-Interest	Couch White, LLP (Albany, NY)	x		
Other Significant Parties-in-Interest	Covington & Burling (Washington, DC)			x
Other Significant Parties-in-Interest	Cox, Jon C.	x		
Other Significant Parties-in-Interest	Cramer & Laws (Germany)	x		
Other Significant Parties-in-Interest	Crane America Services	x		
Other Significant Parties-in-Interest	Creative Alliance	x		
	Credit Lyonnais, S.A., Cayman Islands Branch			
Other Significant Parties-in-Interest	Crew & Buchanan (Dayton, OH)	x		
Other Significant Parties-in-Interest	Crew, Buchanan & Lowe	x		
Other Significant Parties-in-Interest	Crowell & Moring LLP			x
Other Significant Parties-in-Interest	Crowley Stringer & Fenske LLP	x		
Other Significant Parties-in-Interest	Crown City Plating Company	x		
Other Significant Parties-in-Interest	Crown Credit Company	x		
Other Significant Parties-in-Interest	CSFB	x		
Other Significant Parties-in-Interest	csm worldwide	x		
Other Significant Parties-in-Interest	CSX Realty Development	x		
Other Significant Parties-in-Interest	CTA Consulting	x		
Other Significant Parties-in-Interest	CTG Auditors	x		
Other Significant Parties-in-Interest	CTJ Safety Associates, LLC (Cary, NC)	x		
	Cupertino National Bank c/o Greater Bay Capital			
Other Significant Parties-in-Interest	Curiel Estrada Jorge	x		
Other Significant Parties-in-Interest	Custom Energy, L.L.C.	x		
Other Significant Parties-in-Interest	Customs Network Ltd., (United Kingdom)	x		
Other Significant Parties-in-Interest	CWA	x		
Other Significant Parties-in-Interest	CWI	x		
Other Significant Parties-in-Interest	Cyril & Crowley LLP	x		
Other Significant Parties-in-Interest	D J Lee & Associates	x		
Other Significant Parties-in-Interest	D&R Technology LLC	x		
Other Significant Parties-in-Interest	D.A. Davidson & Co.	x		
Other Significant Parties-in-Interest	DACTEM	x		
Other Significant Parties-in-Interest	Daesung Relay	x		
Other Significant Parties-in-Interest	Daewoo Cam Sensor	x		

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Other Significant Parties-in-Interest	Daewoo Heavy Industries America Corporation		x	
Other Significant Parties-in-Interest	Daewoo International	x		
Other Significant Parties-in-Interest	Daewoo Motor Co., Ltd.	x		
Other Significant Parties-in-Interest	Dagongdatong Acct.	x		
Other Significant Parties-in-Interest	Daihatsu	x		
Other Significant Parties-in-Interest	Dangerfield, Shawn	x		
Other Significant Parties-in-Interest	Daniel A. Miller	x		
Other Significant Parties-in-Interest	Daniel Legorreta	x		
Other Significant Parties-in-Interest	Daniel Legorreta	x		
Other Significant Parties-in-Interest	Danis Environmental Industries, Inc.	x		
Other Significant Parties-in-Interest	Darrin Savage	x		
Other Significant Parties-in-Interest	Darvin L. Weston dba ExportAlert	x		
Other Significant Parties-in-Interest	DASCO			x
Other Significant Parties-in-Interest	Datapli, Inc.	x		
Other Significant Parties-in-Interest	Dave Trella/Menlo Logistics	x		
Other Significant Parties-in-Interest	Dave Trella/Menlo Logistics	x		
Other Significant Parties-in-Interest	David Cunningham	x		
Other Significant Parties-in-Interest	Davis, Janetta	x		
Other Significant Parties-in-Interest	Davis, Robert E., II	x		
Other Significant Parties-in-Interest	Dawes, Alan	x		
Other Significant Parties-in-Interest	Dayco Products LLC		x	
Other Significant Parties-in-Interest	Dayton Water Systems	x		
Other Significant Parties-in-Interest	DBG Tool & Machine	x		
Other Significant Parties-in-Interest	Dechert LLP (New York, NY)	x		
Other Significant Parties-in-Interest	DecisionOne Corporation		x	
Other Significant Parties-in-Interest	Dell Financial Services LP			x
Other Significant Parties-in-Interest	Deloitte & Touche			x
Other Significant Parties-in-Interest	Deloitte Touche Tohmatsu	x		
Other Significant Parties-in-Interest	Delphi Allied Sales	x		
Other Significant Parties-in-Interest	Delphi Corporate India	x		
Other Significant Parties-in-Interest	Delphi de Mexico, S.A. de C.V.	x		
Other Significant Parties-in-Interest	Delphi Holdings Luxembourg S.A.R.L.	x		
Other Significant Parties-in-Interest	Delphi Korea Phase 0 Tech Center	x		
Other Significant Parties-in-Interest	Delphia	x		
Other Significant Parties-in-Interest	Delphia Produtos El, tricos Ltda.	x		
Other Significant Parties-in-Interest	Delta College		x	
Other Significant Parties-in-Interest	Demet	x		
Other Significant Parties-in-Interest	Deneweth, Dugan & Parfitt	x		
Other Significant Parties-in-Interest	Denise Olbercht	x		
Other Significant Parties-in-Interest	Dennis Sharp	x		
Other Significant Parties-in-Interest	Denso Corporation	x		
Other Significant Parties-in-Interest	Denso Corporation	x		
Other Significant Parties-in-Interest	Denso International America		x	
Other Significant Parties-in-Interest	Department of Toxic Substances Control [California]		x	
Other Significant Parties-in-Interest	DePenning & DePenning	x		
Other Significant Parties-in-Interest	Derek Kolano	x		
Other Significant Parties-in-Interest	Det Norske Veritas			x
Other Significant Parties-in-Interest	Detroit Translation Bureau	x		
Other Significant Parties-in-Interest	Deutsche Bank Securities Inc.	x		
Other Significant Parties-in-Interest	Devlieg Boulevard II, Inc.	x		
Other Significant Parties-in-Interest	DeWitt Ross & Stevens	x		
Other Significant Parties-in-Interest	DeWitt, Balke & Vincent PLC (Detroit, MI)	x		
Other Significant Parties-in-Interest	DHB-CA	x		
Other Significant Parties-in-Interest	Diamond Associates	x		
Other Significant Parties-in-Interest	Diane L. Kaye Esq.	x		
Other Significant Parties-in-Interest	Diavia Belgian Distributor	x		
Other Significant Parties-in-Interest	Dickinson Wright P.L.L.C. (Detroit, MI)	x		
Other Significant Parties-in-Interest	Dickson Allen	x		
Other Significant Parties-in-Interest	Dierker & Associates, PC (Troy, MI)	x		
Other Significant Parties-in-Interest	Dinsmore & Shohl LLP (Cincinnati, OH)		x	
Other Significant Parties-in-Interest	Diola Carlos O MD	x		
Other Significant Parties-in-Interest	Direct Sourcing Solutions	x		

Category	Interested Party	No Connection	Prior Connection	Current Connection
Other Significant Parties-in-Interest	Diversified Environmental Management Company	x		
Other Significant Parties-in-Interest	DJ Lee & Associates	x		
Other Significant Parties-in-Interest	Djalma Pereira da Silva	x		
Other Significant Parties-in-Interest	DK Packaging	x		
Other Significant Parties-in-Interest	DMC 2 Canada Corporation	x		
Other Significant Parties-in-Interest	DMS Eur	x		
Other Significant Parties-in-Interest	DMS NA	x		
Other Significant Parties-in-Interest	Donald B. Scott	x		
Other Significant Parties-in-Interest	Donald Gober	x		
Other Significant Parties-in-Interest	Donald L. Runkle	x		
Other Significant Parties-in-Interest	Donald M. Lyon, Esq.	x		
Other Significant Parties-in-Interest	Donald Runkle	x		
Other Significant Parties-in-Interest	Donna R. Wilson	x		
Other Significant Parties-in-Interest	Dotson, W. Douglas	x		
Other Significant Parties-in-Interest	Douglas Fekete	x		
Other Significant Parties-in-Interest	Douglas Gruber	x		
Other Significant Parties-in-Interest	Dove Equipment Co Inc	x		
Other Significant Parties-in-Interest	Dr Johannes Heidenhain-Stiftung Gmb	x		
Other Significant Parties-in-Interest	DRE Depositor Corp.	x		
Other Significant Parties-in-Interest	Drew & Napier (Singapore)	x		
Other Significant Parties-in-Interest	Drew, Eckl & Farnham, LLP	x		
Other Significant Parties-in-Interest	Driggers, Schultz & Herbst P.C. (Troy, MI)	x		
Other Significant Parties-in-Interest	Drinker Biddle & Reath - PA (Philadelphia, PA)			x
Other Significant Parties-in-Interest	Droman, Rick	x		
Other Significant Parties-in-Interest	DSL	x		
Other Significant Parties-in-Interest	DTE Coal Services	x		
Other Significant Parties-in-Interest	Due, Doyle, Fanning, Ewing & Metzger, LLP	x		
Other Significant Parties-in-Interest	Dukarski, Katherine	x		
Other Significant Parties-in-Interest	Duluth Services	x		
Other Significant Parties-in-Interest	DuraSwitch	x		
Other Significant Parties-in-Interest	Dutton, William Boyd	x		
Other Significant Parties-in-Interest	Dykema Gossett P.L.L.C. - DET (Detroit, MI)			x
Other Significant Parties-in-Interest	Dynamic Sciences International	x		
Other Significant Parties-in-Interest	E I Dupont de Nemours & Co Inc			x
Other Significant Parties-in-Interest	Earned Value	x		
Other Significant Parties-in-Interest	EAST Electronic and Space Technicians	x		
Other Significant Parties-in-Interest	EAST Local 1553	x		
Other Significant Parties-in-Interest	East Ohio Gas Co.			x
Other Significant Parties-in-Interest	Eaton Bi State Valve Claim	x		
Other Significant Parties-in-Interest	Eco-Bat America LLC	x		
Other Significant Parties-in-Interest	Edcor Data Services			x
Other Significant Parties-in-Interest	Edith C. James	x		
Other Significant Parties-in-Interest	EDS (Edcor Data Services)			x
Other Significant Parties-in-Interest	Eftec North America, LLC	x		
Other Significant Parties-in-Interest	Egelhof SA	x		
Other Significant Parties-in-Interest	EI Dupont de Nemours & Co Inc	x		
Other Significant Parties-in-Interest	Ekm-Knobloch GmbH	x		
Other Significant Parties-in-Interest	Elco Textron Fastening Systems	x		
Other Significant Parties-in-Interest	Elco Textron, Inc.	x		
Other Significant Parties-in-Interest	ELCON (Washington, DC)	x		
Other Significant Parties-in-Interest	Eldridge Cooper Steichen & Leach, PLLC (Tulsa, OK)			x
Other Significant Parties-in-Interest	Electrical Systems Motors	x		
Other Significant Parties-in-Interest	Electricore Inc	x		
Other Significant Parties-in-Interest	Electronic and Space Technicians Local 1553			x
Other Significant Parties-in-Interest	Electronic Environmental Engineering	x		
Other Significant Parties-in-Interest	Electrospec Cost Recovery	x		
Other Significant Parties-in-Interest	Elgin Industries	x		
Other Significant Parties-in-Interest	Elircio Aparecido de Souza	x		

Category	Interested Party	No Connection	Prior Connection	Current Connection
Other Significant Parties-in-Interest	Ellis, Peter	x		
Other Significant Parties-in-Interest	Elmore, Jr., Arlis M.	x		
Other Significant Parties-in-Interest	Energy Conversions Systems (ECS) formally known as Morganite	x		
Other Significant Parties-in-Interest	Energy Engineering & Consulting Se	x		
Other Significant Parties-in-Interest	Engineered Plastic Components Inc	x		
Other Significant Parties-in-Interest	Ennis, Donald	x		
Other Significant Parties-in-Interest	Enricau Cesar Vuarchex Industries	x		
Other Significant Parties-in-Interest	ENSR Corporation		x	x
Other Significant Parties-in-Interest	En-Tech	x		
Other Significant Parties-in-Interest	Entech Utility Service Bureau Inc	x		
Other Significant Parties-in-Interest	Enterprise Automotive Systems	x		
Other Significant Parties-in-Interest	Epsilon Corporation	x		
Other Significant Parties-in-Interest	EQ Heritage	x		
Other Significant Parties-in-Interest	Equis Corporation			x
Other Significant Parties-in-Interest	Erica Maria Martins Ribeiro	x		
Other Significant Parties-in-Interest	Ernst & Young AG			
Other Significant Parties-in-Interest	Ernst & Young Consulting			
Other Significant Parties-in-Interest	Ernst & Young Corporate			
Other Significant Parties-in-Interest	Ernst & Young LLP			
Other Significant Parties-in-Interest	Ernst & Young Tax Consultants			
Other Significant Parties-in-Interest	ESIS - Chicago	x		
Other Significant Parties-in-Interest	Espackdis SA	x		
Other Significant Parties-in-Interest	Esse due	x		
Other Significant Parties-in-Interest	Estate of Lannon	x		
Other Significant Parties-in-Interest	Estate of Stella Demeniu	x		
Other Significant Parties-in-Interest	Ethanol Coolant	x		
Other Significant Parties-in-Interest	Ethylene Propylene Diene Anti Trust Litigation	x		
Other Significant Parties-in-Interest	Eton Corporation (Defendant)	x		
Other Significant Parties-in-Interest	Eugene Wright	x		
Other Significant Parties-in-Interest	Eva M. Orlik	x		
Other Significant Parties-in-Interest	Evans, Pletkoic & Rhodes, P.C.	x		
Other Significant Parties-in-Interest	Everest Biomedical Instruments	x		
Other Significant Parties-in-Interest	Excel (Queretaro, Mexico)	x		
Other Significant Parties-in-Interest	Excise Consultant Associates	x		
Other Significant Parties-in-Interest	Excise Department	x		
Other Significant Parties-in-Interest	Executive Loan Program - MI	x		
Other Significant Parties-in-Interest	Exhibit Enterprises, Inc. (Rochester Hills, MI)	x		
Other Significant Parties-in-Interest	Exithum Consultoria em RH	x		
Other Significant Parties-in-Interest	EY Law Luther Menold	x		
Other Significant Parties-in-Interest	Eyster, Key, Tubb, Weaver & Roth	x		
Other Significant Parties-in-Interest	Fabricated Metals	x		
Other Significant Parties-in-Interest	FAE	x		
Other Significant Parties-in-Interest	FAG Bearing Limited (a/k/a FAG Automotive Inc.)	x		
Other Significant Parties-in-Interest	Falkowski PLLC (Novi, MI)	x		
Other Significant Parties-in-Interest	Farag Mohamed	x		
Other Significant Parties-in-Interest	Farmer, Darryl G.	x		
Other Significant Parties-in-Interest	Fay Sharpe Fagan Minich & McKee, LLP	x		
Other Significant Parties-in-Interest	Federal Environmental Protection Agency	x		
Other Significant Parties-in-Interest	Federal Ins. Co. (Chubb)			x
Other Significant Parties-in-Interest	Fedex Trade Networks	x		
Other Significant Parties-in-Interest	FedEx Trade Networks Transport and Brokerage, Inc. (Romulus, MI)	x		
Other Significant Parties-in-Interest	Feintool International Holding	x		
Other Significant Parties-in-Interest	Felipe Gavia, Sr.	x		
Other Significant Parties-in-Interest	Fernandez Racing LLC	x		
Other Significant Parties-in-Interest	Fiat Automotives SA	x		
Other Significant Parties-in-Interest	Fiat Group	x		
Other Significant Parties-in-Interest	Fiber Systems International, Inc. (Ernie Gonzalez)	x		
Other Significant Parties-in-Interest	Fibrax Ltd	x		

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Other Significant Parties-in-Interest	Fidelity Employer Services Company, LLC	x		
Other Significant Parties-in-Interest	Fidelity Institutional Retirement Services Company	x		
Other Significant Parties-in-Interest	Fields, Charlotte	x		
Other Significant Parties-in-Interest	Fildes & Outland P.C.	x		
Other Significant Parties-in-Interest	Financial Services of America, LLC	x		
Other Significant Parties-in-Interest	Finger Lakes Occupational	x		
Other Significant Parties-in-Interest	First Bank of Highland Park	x		
Other Significant Parties-in-Interest	First Bank of Highland Trust	x		
Other Significant Parties-in-Interest	First Technology Corporation	x		
Other Significant Parties-in-Interest	Fish & Neave (New York, NY)			x
Other Significant Parties-in-Interest	Flasher Module (2004 Envoy)	x		
Other Significant Parties-in-Interest	Fleishman Hillard Japan, Inc. (Tokyo, Japan)	x		
Other Significant Parties-in-Interest	Fleming, Joseph A.	x		
Other Significant Parties-in-Interest	Flex-Tech		x	
Other Significant Parties-in-Interest	FLSA Investigation, Kettering	x		
Other Significant Parties-in-Interest	Focus Business Services (Trenton, MI)	x		
Other Significant Parties-in-Interest	Folck, Neal C.	x		
Other Significant Parties-in-Interest	Foley & Lardner LLP		x	x
Other Significant Parties-in-Interest	Folketrygdfondet	x		
Other Significant Parties-in-Interest	Ford Australia	x		
Other Significant Parties-in-Interest	Ford Group	x		
Other Significant Parties-in-Interest	Ford, Howard & Cornett, P.C. (Gasden, AL)	x		
Other Significant Parties-in-Interest	Fosbre, Frank J. Jr.	x		
Other Significant Parties-in-Interest	Foshee & Turner, Inc. f/k/a/ Legalink Southeast Corp (Birmingham, AL)		x	
Other Significant Parties-in-Interest	Foster, Kim L.	x		
Other Significant Parties-in-Interest	Foster, Swift, Collins & Smith, P.C. (Lansing, MI)		x	
Other Significant Parties-in-Interest	Fountain Construction Co	x		
Other Significant Parties-in-Interest	Fraccionadora Industrial del Norte, S.A. de C.V.		x	
Other Significant Parties-in-Interest	Fractured Pitman Shaft (Humvee)	x		
Other Significant Parties-in-Interest	Frank J. Nawalanie	x		
Other Significant Parties-in-Interest	Freddie L. Johnson	x		
Other Significant Parties-in-Interest	Free, Paul	x		
Other Significant Parties-in-Interest	Freightliner	x		
Other Significant Parties-in-Interest	Freudenberg - Purge Valve Patent Litigation	x		
Other Significant Parties-in-Interest	Fromm, Pamela	x		
Other Significant Parties-in-Interest	Fuji Heavy Industries	x		
Other Significant Parties-in-Interest	Fujitsu Ltd	x		
Other Significant Parties-in-Interest	Fulbright & Jaworski LLP - NY		x	
Other Significant Parties-in-Interest	Full Circle Services	x		
Other Significant Parties-in-Interest	Fundao Vanzolini	x		
Other Significant Parties-in-Interest	Furukawa Electric North	x		
Other Significant Parties-in-Interest	Furukawa Electric North America APD, Inc. (Defendant)		x	
Other Significant Parties-in-Interest	Futaba Corp	x		
Other Significant Parties-in-Interest	Gable & Gotwals Law Firm (Tulsa, OK)	x		
Other Significant Parties-in-Interest	Gabriel v/ Delphi Catalyst France	x		
Other Significant Parties-in-Interest	Gabrielle, Lori J.	x		
Other Significant Parties-in-Interest	Gaddis, Tracy	x		
Other Significant Parties-in-Interest	Gaines, Ira	x		
Other Significant Parties-in-Interest	Gambari International	x		
Other Significant Parties-in-Interest	Gann, Robert Edwin	x		
Other Significant Parties-in-Interest	Garcia, Jessie L.	x		
Other Significant Parties-in-Interest	Garrigues	x		
Other Significant Parties-in-Interest	Gary Whitney	x		
Other Significant Parties-in-Interest	Gazzetta Tallent	x		
Other Significant Parties-in-Interest	GE Medical Systems		x	x
Other Significant Parties-in-Interest	GE Polymerland, Inc.	x		

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Other Significant Parties-in-Interest	General Electric Capital Asset Funding		x	x
Other Significant Parties-in-Interest	General Motors Daewoo Auto and Technology	x		
Other Significant Parties-in-Interest	General Motors de Mexico S Derlspom	x		
Other Significant Parties-in-Interest	General Motors' Discovery	x		
Other Significant Parties-in-Interest	General Motors do Brasil Ltda	x		
Other Significant Parties-in-Interest	General Motors Powertrain	x		
Other Significant Parties-in-Interest	General Motors S Africa (Pty) Ltd	x		
Other Significant Parties-in-Interest	General Star Indemnity Company	x		
Other Significant Parties-in-Interest	Genzink Appraisal Company (Grand Rapids, MI)	x		
Other Significant Parties-in-Interest	Georg Fischer AG	x		
Other Significant Parties-in-Interest	George M. O'Bryan	x		
Other Significant Parties-in-Interest	Georgia Department of Natural Resources Environmental Protection Division	x		
Other Significant Parties-in-Interest	Georgia DNR Environmental Protection Division Hazardous Waste Management	x		
Other Significant Parties-in-Interest	GEP	x		
Other Significant Parties-in-Interest	GfH	x		
Other Significant Parties-in-Interest	Gibson, Dunn & Crutcher CA		x	
Other Significant Parties-in-Interest	Gide Loyrette Noyel	x		
Other Significant Parties-in-Interest	Gielowski & Steiner (Buffalo, NY)	x		
Other Significant Parties-in-Interest	Gillette, Edward A.	x		
Other Significant Parties-in-Interest	Gilyard, Jonnie	x		
Other Significant Parties-in-Interest	Gimpex	x		
Other Significant Parties-in-Interest	Giovanni Agnelli EC SAPA	x		
Other Significant Parties-in-Interest	Glass, Coy	x		
Other Significant Parties-in-Interest	Glass, Garvin	x		
Other Significant Parties-in-Interest	Global Minerals and Metals Corporation	x		
Other Significant Parties-in-Interest	Global Policy Group (Washington, D.C.)	x		
Other Significant Parties-in-Interest	Global Quality Institute	x		
Other Significant Parties-in-Interest	Global Water Solutions	x		
Other Significant Parties-in-Interest	Glover, John B	x		
Other Significant Parties-in-Interest	Glynn, Marcus	x		
Other Significant Parties-in-Interest	GM AC Delco	x		
Other Significant Parties-in-Interest	GM Daewoo	x		
Other Significant Parties-in-Interest	GM Daewoo Auto & Technology Co	x		
Other Significant Parties-in-Interest	GM DAT Daewoo	x		
Other Significant Parties-in-Interest	GM DBC	x		
Other Significant Parties-in-Interest	GM de Argentina S A	x		
Other Significant Parties-in-Interest	GM do Brasil	x		
Other Significant Parties-in-Interest	GM Epsilon	x		
Other Significant Parties-in-Interest	GM Espana SA	x		
Other Significant Parties-in-Interest	GM Europe Opel	x		
Other Significant Parties-in-Interest	GM Holden	x		
Other Significant Parties-in-Interest	GM Holden Ltd	x		
Other Significant Parties-in-Interest	GM International	x		
Other Significant Parties-in-Interest	GM Powertrain	x		
Other Significant Parties-in-Interest	GM Shanghai	x		
Other Significant Parties-in-Interest	GM SPO	x		
Other Significant Parties-in-Interest	GMACCM Asset Management de Mexico	x		
Other Significant Parties-in-Interest	GMDAT	x		
Other Significant Parties-in-Interest	GMIO	x		
Other Significant Parties-in-Interest	GMNA	x		
Other Significant Parties-in-Interest	GMNAO	x		
Other Significant Parties-in-Interest	GMPT	x		
Other Significant Parties-in-Interest	GMSPO	x		
Other Significant Parties-in-Interest	GMSPO-CWI	x		
Other Significant Parties-in-Interest	GMT 201	x		
Other Significant Parties-in-Interest	GMT 800	x		
Other Significant Parties-in-Interest	GMT 900	x		
Other Significant Parties-in-Interest	Goben, Mirella	x		
Other Significant Parties-in-Interest	Goldberg Segalla LLP	x		
Other Significant Parties-in-Interest	Gonzalez, Ernesto (Ernie)	x		
Other Significant Parties-in-Interest	Gonzalez, Phillip	x		

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Other Significant Parties-in-Interest	Googasian Firm, P.C. (Bloomfield Hills, MI)	x		
Other Significant Parties-in-Interest	Gordon and Gordon, Lawyers (Claremore, OK)	x		
Other Significant Parties-in-Interest	Gordon, Patricia	x		
Other Significant Parties-in-Interest	Gowling Lafleur Henderson LLP	x		
Other Significant Parties-in-Interest	Grace Genson Cosgrove & Schirm P.C. (Los Angeles, CA)	x		
Other Significant Parties-in-Interest	Graham, Curtin & Sheridan, P.A. (Morristown, NJ)	x		
Other Significant Parties-in-Interest	Great Lakes Safety	x		
Other Significant Parties-in-Interest	Great Lakes Tape Corp	x		
Other Significant Parties-in-Interest	Green, Ernie Industries Inc	x		
Other Significant Parties-in-Interest	Greenbaum, Rowe, Smith, Ravin, Davis & Himmel LLP (Iselin, NJ)	x		
Other Significant Parties-in-Interest	Greenwood Group	x		
Other Significant Parties-in-Interest	Gregory James Knighton	x		
Other Significant Parties-in-Interest	Greystone Corporation	x		
Other Significant Parties-in-Interest	Grimes, Rita	x		
Other Significant Parties-in-Interest	Groce, Kelly R.	x		
Other Significant Parties-in-Interest	Groupe Recast	x		
Other Significant Parties-in-Interest	Grundig Multimedia B.V.	x		
Other Significant Parties-in-Interest	Grupo Estrategia Politica (Mexico DF)	x		
Other Significant Parties-in-Interest	Gualandi, Kevin	x		
Other Significant Parties-in-Interest	Gulf Coast Bank & Trust Company		x	
Other Significant Parties-in-Interest	Gulf Underwriters Insurance Company	x		
Other Significant Parties-in-Interest	Gutjahr, Michael	x		
Other Significant Parties-in-Interest	Guy C. Hachey	x		
Other Significant Parties-in-Interest	Gwendolyn J.M. McCallum, fiduciary of the Estate of David B. McCallum		x	
Other Significant Parties-in-Interest	Gwinn & Roby (Dallas, TX)	x		
Other Significant Parties-in-Interest	H.E. Services Company	x		
Other Significant Parties-in-Interest	H.P. Haveles, Esq.	x		
Other Significant Parties-in-Interest	Hack, Piro, ODay, Merklinger, Wallace & McKenna, P.A.	x		
Other Significant Parties-in-Interest	Haemoscope Corporation	x		
Other Significant Parties-in-Interest	Hahn Elastomer	x		
Other Significant Parties-in-Interest	Haley & Aldrich of Michigan, Inc. (Plymouth, MI)			x
Other Significant Parties-in-Interest	Hamberger & Weiss	x		
Other Significant Parties-in-Interest	Hammer, Edward	x		
Other Significant Parties-in-Interest	Hana Accounting INC.	x		
Other Significant Parties-in-Interest	Handy & Harman	x		
Other Significant Parties-in-Interest	Hanna, Terry	x		
Other Significant Parties-in-Interest	Hanners, Carolyn	x		
Other Significant Parties-in-Interest	Hannover Re	x		
Other Significant Parties-in-Interest	Hanseatic Insurance	x		
Other Significant Parties-in-Interest	Hanwha Corp Poum Plt	x		
Other Significant Parties-in-Interest	Hao Do	x		
Other Significant Parties-in-Interest	Harcos Industrial Supply Inc	x		
Other Significant Parties-in-Interest	Harcos Industries, Inc.	x		
Other Significant Parties-in-Interest	Harden, John W.	x		
Other Significant Parties-in-Interest	Hardy Lewis & Page P.C.	x		
Other Significant Parties-in-Interest	Harley Brakes	x		
Other Significant Parties-in-Interest	Harold Aubert	x		
Other Significant Parties-in-Interest	Harold Woodson	x		
Other Significant Parties-in-Interest	Harris Beach LLP (Pittsford, NY)	x		
Other Significant Parties-in-Interest	Harter, Secret & Emery LLP	x		
Other Significant Parties-in-Interest	Hartford		x	x
Other Significant Parties-in-Interest	Hartman & Hartman P.C.	x		
Other Significant Parties-in-Interest	Hassel, Claudette M.	x		
Other Significant Parties-in-Interest	Hassett & Donnelly, PC	x		
Other Significant Parties-in-Interest	Hayes Lemmerz International, Inc.		x	
Other Significant Parties-in-Interest	Hayes, Diana B Cashier	x		
Other Significant Parties-in-Interest	HDI	x		

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Other Significant Parties-in-Interest	Helicor, Inc.	x		
Other Significant Parties-in-Interest	Hella Kgaa Hueck & Co	x		
Other Significant Parties-in-Interest	Heller Ehrman White & McAuliffe - NY (San Francisco, CA)			x
Other Significant Parties-in-Interest	Helpnet Counselling	x		
Other Significant Parties-in-Interest	Henkel KGAA	x		
Other Significant Parties-in-Interest	Hennessey Capital Solutions	x		
Other Significant Parties-in-Interest	Herbert Herman	x		
Other Significant Parties-in-Interest	Heritage Interactive Services USA	x		
Other Significant Parties-in-Interest	Hernandez, Gloria	x		
Other Significant Parties-in-Interest	Herndon, Laura V.	x		
Other Significant Parties-in-Interest	Hewitt & Associates LLC	x		
Other Significant Parties-in-Interest	Hewlett-Packard Co.-Roseville	x		
Other Significant Parties-in-Interest	Hewlett-Packard GmbH	x		
Other Significant Parties-in-Interest	Hewlett-Packard Singapore	x		
Other Significant Parties-in-Interest	Hewlett-Packard/San Jose	x		
Other Significant Parties-in-Interest	Hickok Inc	x		
Other Significant Parties-in-Interest	Hill & Knowlton (Sydney, Australia)	x		
Other Significant Parties-in-Interest	Hill & Knowlton Brazil (Sao Paulo, Brazil)	x		
Other Significant Parties-in-Interest	Hill & Knowlton, Mexico (Mexico, DF)	x		
Other Significant Parties-in-Interest	Hill Rivkins & Hayden LLP	x		
Other Significant Parties-in-Interest	Hillman, Robert	x		
Other Significant Parties-in-Interest	Hills, Donald L., Sr.	x		
Other Significant Parties-in-Interest	Hinojosa Ramos Jesus Alfredo	x		
Other Significant Parties-in-Interest	Hirschmann Electronics GmbH& Co.	x		
Other Significant Parties-in-Interest	Hirsig-Frazier Co.	x		
Other Significant Parties-in-Interest	Hitachi Chemical Asia Pacific	x		
Other Significant Parties-in-Interest	Hitachi Credit America Corp.	x		
Other Significant Parties-in-Interest	HMH Group	x		
Other Significant Parties-in-Interest	Hogan & Hartson, LLP (Washington, DC)		x	x
Other Significant Parties-in-Interest	Holden Ltd	x		
Other Significant Parties-in-Interest	Holloway, Dobson, Bachman	x		
Other Significant Parties-in-Interest	Honigman Miller Schwartz and Cohn, LLP	x		
Other Significant Parties-in-Interest	Hood, Constance	x		
Other Significant Parties-in-Interest	Hood, Kelli	x		
Other Significant Parties-in-Interest	Hoover Precision Plastics	x		
Other Significant Parties-in-Interest	Horwood, Marcus & Berk Chartered (Chicago, IL)		x	
Other Significant Parties-in-Interest	Howard & Howard Attorneys, P.C. (Bloomfield Hills, MI)		x	
Other Significant Parties-in-Interest	Howard Varinsky Associates, Inc.	x		
Other Significant Parties-in-Interest	Howard, Mark	x		
Other Significant Parties-in-Interest	Howrey LLP	x		
Other Significant Parties-in-Interest	Hoyt, Arthur C.	x		
Other Significant Parties-in-Interest	H-P Asia Pacific Pte. Ltd.	x		
Other Significant Parties-in-Interest	HP Financial Services Cntr.	x		
Other Significant Parties-in-Interest	HP International SARL (France)	x		
Other Significant Parties-in-Interest	HP Smartbuy	x		
Other Significant Parties-in-Interest	HPC Engineering PLC	x		
Other Significant Parties-in-Interest	HP-Colorado Springs	x		
Other Significant Parties-in-Interest	HP-FORT COLLINS	x		
Other Significant Parties-in-Interest	HPI	x		
Other Significant Parties-in-Interest	HP-San Diego HID	x		
Other Significant Parties-in-Interest	HSS LLC	x		
Other Significant Parties-in-Interest	Hubbard Supply Company	x		
Other Significant Parties-in-Interest	Hubbard, Clarence E.	x		
Other Significant Parties-in-Interest	Hubert Steuken GmbH & Co KG	x		
Other Significant Parties-in-Interest	Hubert Steuken GmbH	x		
Other Significant Parties-in-Interest	Hudson, Potts & Bernstein	x		
Other Significant Parties-in-Interest	Hummer Corporation	x		
Other Significant Parties-in-Interest	Hunter, Clemie	x		
Other Significant Parties-in-Interest	Hunton & Williams LLP	x		
Other Significant Parties-in-Interest	Hurley Packaging of Texas, Inc.	x		
Other Significant Parties-in-Interest	Huron Consulting Services LLC	x		
Other Significant Parties-in-Interest	Hutchinson Seal	x		

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Other Significant Parties-in-Interest	Hyo Seong Electric Co Ltd	x		
Other Significant Parties-in-Interest	I. Donald Penson, Shumaker, Loop & Kendrick, LLP (Columbus, OH)		x	x
Other Significant Parties-in-Interest	I33 Communications LLC (New York, NY)	x		
Other Significant Parties-in-Interest	IAM Local 78	x		
Other Significant Parties-in-Interest	Ian Scott	x		
Other Significant Parties-in-Interest	IAPA	x		
Other Significant Parties-in-Interest	IBEW International Brotherhood of Electrical Workers	x		
Other Significant Parties-in-Interest	IBEW Local 663	x		
Other Significant Parties-in-Interest	IBM Corporation	x		
Other Significant Parties-in-Interest	ICG - Bracket Shortfalls	x		
Other Significant Parties-in-Interest	ICMS	x		
Other Significant Parties-in-Interest	Icon SPK 2023-A LLC	x		
Other Significant Parties-in-Interest	ICX Corporation	x		
Other Significant Parties-in-Interest	IDEM Office of Land Quality [Indiana]	x		
Other Significant Parties-in-Interest	IESI TX Corporation	x		
Other Significant Parties-in-Interest	Ignition Relay	x		
Other Significant Parties-in-Interest	Illinois Environmental Protection Agency (Illinois EPA)	x		
Other Significant Parties-in-Interest	Illinois EPA Bureau of Land Leaking Underground Storage Tank Section	x		
Other Significant Parties-in-Interest	Illinois Tool Works Inc			x
Other Significant Parties-in-Interest	IM & C International	x		
Other Significant Parties-in-Interest	Imagine Company	x		
Other Significant Parties-in-Interest	IMAI	x		
Other Significant Parties-in-Interest	Impala Platinum Holdings ITD	x		
Other Significant Parties-in-Interest	Improvement Partnership	x		
Other Significant Parties-in-Interest	IMSS	x		
Other Significant Parties-in-Interest	Ina-Schaeffler KG	x		
Other Significant Parties-in-Interest	Indiana Department of Environmental Management (IDEM)	x		
Other Significant Parties-in-Interest	Indiana Gas Company	x		
Other Significant Parties-in-Interest	INDIEC Indiana Industrial Energy Consumers, Inc. (Indianapolis, IN)	x		
Other Significant Parties-in-Interest	Industrial Div. of the Communications	x		
Other Significant Parties-in-Interest	Industrial Energy Users - Ohio (Columbus, OH)	x		
Other Significant Parties-in-Interest	Infonavit	x		
Other Significant Parties-in-Interest	Information Leasing Corp.	x		
Other Significant Parties-in-Interest	Information Specialists, Inc.	x		
Other Significant Parties-in-Interest	InfoServices, Inc.	x		
Other Significant Parties-in-Interest	Inotherapeutics	x		
Other Significant Parties-in-Interest	Ins. Co. of the State of Pennsylvania (AIG)	x		
Other Significant Parties-in-Interest	INSS	x		
Other Significant Parties-in-Interest	Institute of Configuration	x		
Other Significant Parties-in-Interest	Intec Group	x		
Other Significant Parties-in-Interest	Integrated Training Resources	x		
Other Significant Parties-in-Interest	Integrated Waste Management Board (CIWMB) [California]	x		
Other Significant Parties-in-Interest	Interchange Europe (Chalfont-St-Peter, United Kingdom)	x		
Other Significant Parties-in-Interest	Interim Healthcare Inc		x	
Other Significant Parties-in-Interest	Interim Healthcare Inc.		x	
Other Significant Parties-in-Interest	Internal Revenue Service		x	x
Other Significant Parties-in-Interest	International Association of Machinists, AFL-CIO Tool and Die Makers Lodge 78	x		
Other Significant Parties-in-Interest	International Financial Services Limited	x		
Other Significant Parties-in-Interest	International Licensing Network (New York, NY)	x		
Other Significant Parties-in-Interest	International Qualitiy	x		
Other Significant Parties-in-Interest	International SOS Assistance			x
Other Significant Parties-in-Interest	International Truck & Engine	x		

Category	Interested Party	No Connection	Prior Connection	Current Connection
Other Significant Parties-in-Interest	International Union of Operating Engineers Local 101-S	x		
Other Significant Parties-in-Interest	International Union of Operating Engineers Local 18-S	x		
Other Significant Parties-in-Interest	Inzi Controls Co Ltd	x		
Other Significant Parties-in-Interest	IOS Capital, LLC	x		
Other Significant Parties-in-Interest	IRI	x		
Other Significant Parties-in-Interest	Isabelle Seipke	x		
Other Significant Parties-in-Interest	ISI of Indiana Inc	x		
Other Significant Parties-in-Interest	ISO Project / Loy Register	x		
Other Significant Parties-in-Interest	ISO Project / Omnex	x		
Other Significant Parties-in-Interest	Ispat International NV	x		
Other Significant Parties-in-Interest	Isuppli		x	
Other Significant Parties-in-Interest	Isuzu Group	x		
Other Significant Parties-in-Interest	Isuzu Motors Europe Ltd	x		
Other Significant Parties-in-Interest	Isuzu Motors Polska Sp Zo O	x		
Other Significant Parties-in-Interest	Itabirito Plant (FEAM)	x		
Other Significant Parties-in-Interest	ITW Shakeproof Automotive	x		
Other Significant Parties-in-Interest	IUE CWQ	x		
Other Significant Parties-in-Interest	IUE Local 1111	x		
Other Significant Parties-in-Interest	IUE Local 416	x		
Other Significant Parties-in-Interest	IUE Local 698	x		
Other Significant Parties-in-Interest	IUE Local 709	x		
Other Significant Parties-in-Interest	IUE Local 711	x		
Other Significant Parties-in-Interest	IUE Local 717	x		
Other Significant Parties-in-Interest	IUE Local 718	x		
Other Significant Parties-in-Interest	IUE Local 755	x		
Other Significant Parties-in-Interest	IUE Local 801	x		
Other Significant Parties-in-Interest	IUE Moraine Umpire Appeal	x		
Other Significant Parties-in-Interest	IUE, AFL-CIO Local 698	x		
Other Significant Parties-in-Interest	IUE, AFL-CIO Local 711	x		
Other Significant Parties-in-Interest	IUE, AFL-CIO Local 718IUE	x		
Other Significant Parties-in-Interest	IUE/CWA Local 755	x		
Other Significant Parties-in-Interest	IUE-CWA International Union of Electronic, Electrical, Salaried, Machine & Furniture	x		
Other Significant Parties-in-Interest	IUE-CWA Local 1111	x		
Other Significant Parties-in-Interest	IUE-CWA Local 416	x		
Other Significant Parties-in-Interest	IUE-CWA Local 709	x		
Other Significant Parties-in-Interest	IUE-CWA, AFL-CIO Local 801	x		
Other Significant Parties-in-Interest	IUE-CWA, AFL-CIO,CLC Local 717	x		
Other Significant Parties-in-Interest	IUE-CWA, The Industrial Division of the Communications Workers of America, AFL-	x		
Other Significant Parties-in-Interest	IUOE International Union of Operating Engineers	x		
Other Significant Parties-in-Interest	IUOE Local 832S	x		
Other Significant Parties-in-Interest	Ivins, Phillips & Barker Chartered (Washington, D.C.)	x		
Other Significant Parties-in-Interest	J&J Attorneys at Law (Taiwan)	x		
Other Significant Parties-in-Interest	J. Gordon Lewis dba J. Gordon Lewis, PLLC (Bloomfield Hills, MI)	x		
Other Significant Parties-in-Interest	J. P. Morgan Securities Inc	x		
Other Significant Parties-in-Interest	J.M. Robertson Intellectual Property Services LLC	x		
Other Significant Parties-in-Interest	J.P. Morgan Securities Inc.	x		
Other Significant Parties-in-Interest	J.T. Battenberg III	x		
Other Significant Parties-in-Interest	Jack C. Summers dba J.C. Summers & Associates	x		
Other Significant Parties-in-Interest	Jack Edward Tubbs dba Flint Patent Service	x		
Other Significant Parties-in-Interest	Jack W. Hunt & Associates	x		
Other Significant Parties-in-Interest	Jackson Walker LLP (San Antonio, TX)		x	
Other Significant Parties-in-Interest	Jaeckle Fleischmann & Mugel, LLP	x		

Category	Interested Party	No Connection	Prior Connection	Current Connection
Other Significant Parties-in-Interest	Jaffe Raitt Heuer & Weiss P.C. (Southfield, MI)	x		
Other Significant Parties-in-Interest	James A. Spencer	x		
Other Significant Parties-in-Interest	James Burdette	x		
Other Significant Parties-in-Interest	James H. Nguyen	x		
Other Significant Parties-in-Interest	James Holahan, Esq. (Rochester, NY)	x		
Other Significant Parties-in-Interest	James P. Whitson	x		
Other Significant Parties-in-Interest	James Truscio	x		
Other Significant Parties-in-Interest	Jan Strzebniok	x		
Other Significant Parties-in-Interest	Janet E. Moser, Esq.	x		
Other Significant Parties-in-Interest	Janney Montgomery Scott LLC	x		
Other Significant Parties-in-Interest	Jarzyniecki, Philip	x		
Other Significant Parties-in-Interest	Jason Mills	x		
Other Significant Parties-in-Interest	Jeanniard	x		
Other Significant Parties-in-Interest	Jeff C. Spahn, Jr., Esq.	x		
Other Significant Parties-in-Interest	Jeff Stoughton	x		
Other Significant Parties-in-Interest	Jefferson Wells	x		
Other Significant Parties-in-Interest	Jeffrey J. Owens	x		
Other Significant Parties-in-Interest	Jenner & Block		x	x
Other Significant Parties-in-Interest	Jevicks, Teresa	x		
Other Significant Parties-in-Interest	JLE Process Services, Inc.	x		
Other Significant Parties-in-Interest	Jodi Lynn Short	x		
Other Significant Parties-in-Interest	Joe Viviano	x		
Other Significant Parties-in-Interest	Johann Albert Freund	x		
Other Significant Parties-in-Interest	John A. Artz P.C. (Southfield, MI)	x		
Other Significant Parties-in-Interest	John D. Sheehan	x		
Other Significant Parties-in-Interest	John Deere Engine Works	x		
Other Significant Parties-in-Interest	John G. Blahnik	x		
Other Significant Parties-in-Interest	John Guevra	x		
Other Significant Parties-in-Interest	John Harris	x		
Other Significant Parties-in-Interest	John Huntington Crozier	x		
Other Significant Parties-in-Interest	John J. Coogan	x		
Other Significant Parties-in-Interest	John P. Arle	x		
Other Significant Parties-in-Interest	John Petrie	x		
Other Significant Parties-in-Interest	John Sheehan	x		
Other Significant Parties-in-Interest	John Short	x		
Other Significant Parties-in-Interest	John William Hoard	x		
Other Significant Parties-in-Interest	Johnson Electric Holdings Ltd	x		
Other Significant Parties-in-Interest	Johnson, Jana C.	x		
Other Significant Parties-in-Interest	Johnson, Ruth	x		
Other Significant Parties-in-Interest	Johnson, Shanellie	x		
Other Significant Parties-in-Interest	Johnston Barton Proctor & Powell LLP (Birmingham, AL)	x		
Other Significant Parties-in-Interest	Jon E. McDermott, Esq.	x		
Other Significant Parties-in-Interest	Jon R. Smibert, Esq.	x		
Other Significant Parties-in-Interest	Jonathan B. Taylor, Esq.	x		
Other Significant Parties-in-Interest	Jones Day			x
Other Significant Parties-in-Interest	Jones Lang Lasalle Americas Inc			x
Other Significant Parties-in-Interest	Jones, David	x		
Other Significant Parties-in-Interest	Jones, Leland	x		
Other Significant Parties-in-Interest	Jones, Lonnie	x		
Other Significant Parties-in-Interest	Jones, Rodger	x		
Other Significant Parties-in-Interest	Jones, Vanessa	x		
Other Significant Parties-in-Interest	Joseph Reno	x		
Other Significant Parties-in-Interest	Joseph Sandor	x		
Other Significant Parties-in-Interest	Josey, Anita	x		
Other Significant Parties-in-Interest	Joshua A. Sherbin, Esq.	x		
Other Significant Parties-in-Interest	Joyal Products, Inc.	x		
Other Significant Parties-in-Interest	Joyce Walker	x		
Other Significant Parties-in-Interest	JP Morgan Chase			x
Other Significant Parties-in-Interest	Judicial Arbitrator Group, Inc.	x		
Other Significant Parties-in-Interest	Judith Myers?Gell	x		
Other Significant Parties-in-Interest	Juki Automation Systems, Inc.	x		
Other Significant Parties-in-Interest	Julias, Steven	x		
Other Significant Parties-in-Interest	Julie Brittingham and David Brittingham	x		

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Other Significant Parties-in-Interest	Julio Garcia (Mexico)	x		
Other Significant Parties-in-Interest	Jung Mun Hyoung law firm.	x		
Other Significant Parties-in-Interest	Junkin, Harrison & Junkin, PC	x		
Other Significant Parties-in-Interest	JV Products	x		
Other Significant Parties-in-Interest	Jvs Eqtos P/Autom Indl Ltda	x		
Other Significant Parties-in-Interest	K K Anand	x		
Other Significant Parties-in-Interest	Kaizen	x		
Other Significant Parties-in-Interest	Kansas Department of Health & Environment	x		
Other Significant Parties-in-Interest	Karen Fordman	x		
Other Significant Parties-in-Interest	Karen McClain	x		
Other Significant Parties-in-Interest	Karlin, Lawrence	x		
Other Significant Parties-in-Interest	Kataman Metals Inc	x		
Other Significant Parties-in-Interest	Katherine Bellis	x		
Other Significant Parties-in-Interest	Katzkin Leather, Inc.	x		
Other Significant Parties-in-Interest	Kautex	x		
Other Significant Parties-in-Interest	KDHE Bureau of Environmental Remediation Storage Tank Section [Kansas]	x		
Other Significant Parties-in-Interest	Keating, Muething & Klekamp, P.L.L.C (Cincinnati, OH)		x	
Other Significant Parties-in-Interest	Keefe and Associates	x		
Other Significant Parties-in-Interest	Kelly Koszewski	x		
Other Significant Parties-in-Interest	Kenna Technical Services	x		
Other Significant Parties-in-Interest	Kenna, William	x		
Other Significant Parties-in-Interest	Kenneth J. Kumiega	x		
Other Significant Parties-in-Interest	Kenneth Mason	x		
Other Significant Parties-in-Interest	Kensington Capital Corporation	x		
Other Significant Parties-in-Interest	Kent LoPrete	x		
Other Significant Parties-in-Interest	Kentucky Environmental and Public Protection Cabinet Division of Waste	x		
Other Significant Parties-in-Interest	Kessler, Thomas	x		
Other Significant Parties-in-Interest	Kevin M. Butler	x		
Other Significant Parties-in-Interest	Kevin P. Hayes (Los Angeles, CA)	x		
Other Significant Parties-in-Interest	Kevin P. Weldon (Alexandria, VA)	x		
Other Significant Parties-in-Interest	Kevin R. Heigel	x		
Other Significant Parties-in-Interest	Kevin R. Walter	x		
Other Significant Parties-in-Interest	Key Safety Systems Inc		x	
Other Significant Parties-in-Interest	Khanijo & Khanijo	x		
Other Significant Parties-in-Interest	KIA	x		
Other Significant Parties-in-Interest	Kim & Chang (Seoul, South Korea)	x		
Other Significant Parties-in-Interest	Kim Fouche	x		
Other Significant Parties-in-Interest	Kim N. Khan	x		
Other Significant Parties-in-Interest	Kimberly Foster	x		
Other Significant Parties-in-Interest	Kirton & McConkie	x		
Other Significant Parties-in-Interest	Kitchin & Sons Inc.	x		
Other Significant Parties-in-Interest	Klausner Group, Ltd., The	x		
Other Significant Parties-in-Interest	Koa Speer Electronics Inc	x		
Other Significant Parties-in-Interest	Koll & Lynch	x		
Other Significant Parties-in-Interest	Koltec BV	x		
Other Significant Parties-in-Interest	Koninklijke Philips Electronics NV	x		
Other Significant Parties-in-Interest	Korea Delphi Automotive Systems Corporation	x		
Other Significant Parties-in-Interest	Korean Tech Center	x		
Other Significant Parties-in-Interest	Kostal of America, Inc			x
Other Significant Parties-in-Interest	Kowallek, Daniel E.	x		
Other Significant Parties-in-Interest	Koyo Seiko Co Ltd	x		
Other Significant Parties-in-Interest	KPMG LLP		x	x
Other Significant Parties-in-Interest	Kramer, Steven	x		
Other Significant Parties-in-Interest	Kraus, Jessica	x		
Other Significant Parties-in-Interest	Kreegar, William C.	x		
Other Significant Parties-in-Interest	Kronish Lieb Weiner & Hellman LLP (New York, NY)		x	
Other Significant Parties-in-Interest	Krupp-Hoersch	x		
Other Significant Parties-in-Interest	KS Centoco	x		

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Other Significant Parties-in-Interest	Ku Ja Hyoung	x		
Other Significant Parties-in-Interest	Kuffner & Associates	x		
Other Significant Parties-in-Interest	Kummer Kaempfer Bonner & Renshaw	x		
Other Significant Parties-in-Interest	Kyocera Mita America, Inc.	x		
Other Significant Parties-in-Interest	L&W Stamping, Inc.	x		
Other Significant Parties-in-Interest	L.C. Begin & Associates, PLLC	x		
Other Significant Parties-in-Interest	Laborsource 2000, Inc.	x		
Other Significant Parties-in-Interest	LaFollette Godfrey & Kahn (Madison, WI)	x		
Other Significant Parties-in-Interest	Lamothe & Hamilton, APLC		x	
Other Significant Parties-in-Interest	Land Rover	x		
Other Significant Parties-in-Interest	Landon & Starck Associates	x		
Other Significant Parties-in-Interest	Laneko	x		
Other Significant Parties-in-Interest	Larry Brady	x		
Other Significant Parties-in-Interest	Larry C. Peters	x		
Other Significant Parties-in-Interest	LaSalle National Leasing Corporation	x		
Other Significant Parties-in-Interest	Latham & Wise, P.C.	x		
Other Significant Parties-in-Interest	Lathrop & Gage (Kansas City, MO)		x	
Other Significant Parties-in-Interest	Latimore, John L.	x		
Other Significant Parties-in-Interest	Laura D. Koesters Consulting, Inc.	x		
	Laura K Grandy, Trustee of the Bankruptcy Estate of Chemetco, Inc. (Belleville, IL)			
Other Significant Parties-in-Interest	Laura Marion	x		
Other Significant Parties-in-Interest	Lavin O'Neil Ricci Cedrone & DiSipio PA	x		
Other Significant Parties-in-Interest	Law Offices of Albert M. Gutierrez, P.C.	x		
Other Significant Parties-in-Interest	Law Offices of Brian C. Pauls	x		
Other Significant Parties-in-Interest	Lawrence M. Elkus PLC	x		
Other Significant Parties-in-Interest	Lazor, Daniel	x		
Other Significant Parties-in-Interest	Lean Business Solutions	x		
Other Significant Parties-in-Interest	Lease Plan USA, Inc.	x		
Other Significant Parties-in-Interest	Leasenet Group, Inc.	x		
Other Significant Parties-in-Interest	Leaseway Transfer Pool	x		
Other Significant Parties-in-Interest	Lee Hecht Harrison	x		
Other Significant Parties-in-Interest	Lee Young	x		
Other Significant Parties-in-Interest	LeftHand Networks	x		
Other Significant Parties-in-Interest	Leger Robic Richard, L.L.P.	x		
Other Significant Parties-in-Interest	Lehr Middlebrooks Price & Proctor	x		
Other Significant Parties-in-Interest	Leitner, Williams, Dooley & Napolitan, PLLC	x		
Other Significant Parties-in-Interest	Lemon Bay Partners	x		
Other Significant Parties-in-Interest	Lenox, Socey, Wilgus, Formidoni, Brown, Giordano & Casey		x	
Other Significant Parties-in-Interest	Lenz & Staehhn	x		
Other Significant Parties-in-Interest	Leon Sammons	x		
Other Significant Parties-in-Interest	Leoni AG	x		
Other Significant Parties-in-Interest	Leopold Kostal GmbH & Co KG	x		
Other Significant Parties-in-Interest	Letson, Griffith, Woodall, Lavelle & Rosenberg	x		
Other Significant Parties-in-Interest	Levasseur & Levasseur	x		
Other Significant Parties-in-Interest	Lewis & Kappes, P.C. (Indianapolis, IN)	x		
Other Significant Parties-in-Interest	Lexington Connector Seals	x		
Other Significant Parties-in-Interest	Lexington Insurance Company (AIG American International Companies)			x
Other Significant Parties-in-Interest	Liebert Global Services	x		
Other Significant Parties-in-Interest	Linamar Corp	x		
Other Significant Parties-in-Interest	Linamar Performance Center	x		
Other Significant Parties-in-Interest	Linda Ballas dba Linda Ballas & Associates (Toledo, OH)		x	
Other Significant Parties-in-Interest	Linda Hudson	x		
Other Significant Parties-in-Interest	Linda Osowki	x		
Other Significant Parties-in-Interest	Linda S. Prather	x		
Other Significant Parties-in-Interest	Linerboard Antitrust Class Action	x		
Other Significant Parties-in-Interest	Liniak, Berenato, Longaere & White	x		
Other Significant Parties-in-Interest	Link Testing Laboratories	x		
Other Significant Parties-in-Interest	Linklaters	x		

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Other Significant Parties-in-Interest	Lippert, Humphreys, Campbell, Dust & Humphreys, P.C. (Saginaw, MI)	x		
Other Significant Parties-in-Interest	Lisa Gross	x		
Other Significant Parties-in-Interest	Litex Inc.		x	
Other Significant Parties-in-Interest	Little, Robert W.	x		
Other Significant Parties-in-Interest	LK Nagano Sistemas Automotivos Ltda.	x		
Other Significant Parties-in-Interest	LKF Associates	x		
Other Significant Parties-in-Interest	Lloyds of London		x	
Other Significant Parties-in-Interest	Local 1097	x		
Other Significant Parties-in-Interest	Local 663 Electrical Workers	x		
Other Significant Parties-in-Interest	Locke Reynolds LLP (Indianapolis, IN)	x		
Other Significant Parties-in-Interest	Locker & Lee	x		
Other Significant Parties-in-Interest	Logistics Solution Group S.A.de C.V.	x		
Other Significant Parties-in-Interest	Lonnie Jones	x		
Other Significant Parties-in-Interest	Lord Bissell & Brook		x	
Other Significant Parties-in-Interest	Lori A. Sisk	x		
Other Significant Parties-in-Interest	Lori Smith	x		
Other Significant Parties-in-Interest	Louis A Zarlenga dba Louis A. Zarlenga & Associates (Canfield, OH)	x		
Other Significant Parties-in-Interest	LS Cable Ltd	x		
Other Significant Parties-in-Interest	Lubecda Mary E	x		
Other Significant Parties-in-Interest	Lucia V. Moretti	x		
Other Significant Parties-in-Interest	Luciana C. Colpas Leite	x		
Other Significant Parties-in-Interest	Lughart Jay A MD	x		
Other Significant Parties-in-Interest	Luiz Alberto Moreira	x		
Other Significant Parties-in-Interest	Lumpkin, Robert J.	x		
Other Significant Parties-in-Interest	Lunal	x		
Other Significant Parties-in-Interest	Lunn, Richard	x		
Other Significant Parties-in-Interest	Lunt Manufacturing Co., Inc.	x		
Other Significant Parties-in-Interest	Lynn Rowel	x		
Other Significant Parties-in-Interest	MacDonald Industrial Products	x		
Other Significant Parties-in-Interest	Madison-Kipp Corp	x		
Other Significant Parties-in-Interest	Magid Glove & Safety Mfg. Co. LLC	x		
Other Significant Parties-in-Interest	Maginot, Moore & Bowman	x		
Other Significant Parties-in-Interest	Magna Intier	x		
Other Significant Parties-in-Interest	Magnesium Aluminium Corporation	x		
Other Significant Parties-in-Interest	Mahle Sistemas de Filtracion de Mex	x		
Other Significant Parties-in-Interest	Makro Management Consulting (Prescott, AZ)	x		
Other Significant Parties-in-Interest	Manitz, Finsterwald & Partner (Germany)	x		
Other Significant Parties-in-Interest	Mann Frankfort Stein & Lipp Advisors, Inc. (Houston, TX)		x	
Other Significant Parties-in-Interest	Manns, Debra A.	x		
Other Significant Parties-in-Interest	Mano Gum	x		
Other Significant Parties-in-Interest	Mansel Hagan	x		
Other Significant Parties-in-Interest	Mantese, Joseph Vito / Lease Plan USA	x		
Other Significant Parties-in-Interest	Manual Industrial Property B.V.	x		
Other Significant Parties-in-Interest	Manufactured Products Corporation (MPC)	x		
Other Significant Parties-in-Interest	Margaret Fukuda	x		
Other Significant Parties-in-Interest	Maria Angela da Rocha	x		
Other Significant Parties-in-Interest	Maria Aparecida Silva	x		
Other Significant Parties-in-Interest	Maria Jos Costa do Carmo	x		
Other Significant Parties-in-Interest	Maria Luisa Flores Garciadiego	x		
Other Significant Parties-in-Interest	Marian, Inc	x		
Other Significant Parties-in-Interest	Mariana Ins de Souza	x		
Other Significant Parties-in-Interest	Marilyn M. Jones & Associates, Ltd.	x		
Other Significant Parties-in-Interest	Mark A. Navarre (Urbana, OH)	x		
Other Significant Parties-in-Interest	Mark C. Lorenz	x		
Other Significant Parties-in-Interest	Mark Heathco	x		
Other Significant Parties-in-Interest	Mark J. Kushner	x		
Other Significant Parties-in-Interest	Marsh USA Inc.	x		
Other Significant Parties-in-Interest	Marsh/Pentastar	x		
Other Significant Parties-in-Interest	Marshall, Gerstein & Borun	x		
Other Significant Parties-in-Interest	Martin Brown & Sullivan Ltd. (Chicago, IL)		x	x

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Other Significant Parties-in-Interest	Martin J. Jordan	x		
Other Significant Parties-in-Interest	Martina Clark	x		
Other Significant Parties-in-Interest	Martinez, Javier	x		
Other Significant Parties-in-Interest	Martinez, Jose Angel Mata	x		
Other Significant Parties-in-Interest	Mary Smith	x		
Other Significant Parties-in-Interest	Marylou J. Lavoie	x		
Other Significant Parties-in-Interest	Mason Griffin & Pierson PC	x		
Other Significant Parties-in-Interest	Massey, Patricia	x		
Other Significant Parties-in-Interest	Massiarelli & Setto Consulting	x		
Other Significant Parties-in-Interest	Matamoros	x		
Other Significant Parties-in-Interest	Matco Tools	x		
Other Significant Parties-in-Interest	MathWorks, Inc.			x
Other Significant Parties-in-Interest	Matkov, Salzman, Madoff & Gunn (Chicago, IL)	x		
Other Significant Parties-in-Interest	Matter, Phillip	x		
Other Significant Parties-in-Interest	Matthew G. Lindberg, Esq.	x		
Other Significant Parties-in-Interest	Mauro Lcio Diniz	x		
Other Significant Parties-in-Interest	Mauro Lucio Diniz	x		
Other Significant Parties-in-Interest	Max Rogers	x		
Other Significant Parties-in-Interest	MBUSI	x		
Other Significant Parties-in-Interest	McAleer, Adrian	x		
Other Significant Parties-in-Interest	McAndrews Held & Malloy, Ltd. (Chicago, IL)	x		
Other Significant Parties-in-Interest	McCann-Erickson (Birmingham, MI)		x	x
Other Significant Parties-in-Interest	McCarter & English (Philadelphia, PA)		x	x
Other Significant Parties-in-Interest	McCarthy Tetrault LLP			x
Other Significant Parties-in-Interest	McCarthy, Lebit, Crystal & Liffman Co., L.P.A. (Cleveland, OH)	x		
Other Significant Parties-in-Interest	McCullough, Amy M.	x		
Other Significant Parties-in-Interest	McDermott Will & Emery LLP (Boston, MA)			x
Other Significant Parties-in-Interest	McDonald, Wilfred A.	x		
Other Significant Parties-in-Interest	McGlynn & Luther	x		
Other Significant Parties-in-Interest	McKenna Long & Aldridge LLP			x
Other Significant Parties-in-Interest	McMillion, Anna	x		
Other Significant Parties-in-Interest	McNees Wallace & Nurick LLC (Harrisburg, PA)	x		
Other Significant Parties-in-Interest	McPhall, Amber	x		
Other Significant Parties-in-Interest	McTurnan & Turner PTR	x		
Other Significant Parties-in-Interest	MD Consulting/Teledynamics	x		
Other Significant Parties-in-Interest	Means Industrial, Inc.	x		
Other Significant Parties-in-Interest	Mecaplast	x		
Other Significant Parties-in-Interest	Mediation Group, LLC	x		
Other Significant Parties-in-Interest	Medical Simulation Corporation	x		
Other Significant Parties-in-Interest	Medtronic Navigation	x		
Other Significant Parties-in-Interest	Melling Tool Company	x		
Other Significant Parties-in-Interest	Mercedes-Benz U.S. International, Inc.	x		
Other Significant Parties-in-Interest	Meridian Resources Associates			x
Other Significant Parties-in-Interest	Merrill Corp.			x
Other Significant Parties-in-Interest	Merrill Lynch, Pierce, Fenner & Smith Incorporated	x		
Other Significant Parties-in-Interest	Merritt, James and Bonnie	x		
Other Significant Parties-in-Interest	Mertitus Consulting Services	x		
Other Significant Parties-in-Interest	Meta IPACS Benchmarking	x		
Other Significant Parties-in-Interest	Metal Blanc SA	x		
Other Significant Parties-in-Interest	Metlife Capital LP			x
Other Significant Parties-in-Interest	MetroCal, Inc.	x		
Other Significant Parties-in-Interest	MG Rover	x		
Other Significant Parties-in-Interest	Miami Industrial Trucks Inc.	x		
Other Significant Parties-in-Interest	Michael A. Polito	x		
Other Significant Parties-in-Interest	Michael Coleman	x		
Other Significant Parties-in-Interest	Michael D. Schloff, PLLC (Bloomfield Hills, MI)	x		
Other Significant Parties-in-Interest	Michael Fligstein	x		
Other Significant Parties-in-Interest	Michael K. Snider	x		

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Other Significant Parties-in-Interest	Michael Page	x		
Other Significant Parties-in-Interest	Michael S. Young	x		
Other Significant Parties-in-Interest	Michael Shaffer	x		
Other Significant Parties-in-Interest	Michael, Best & Friedrich LLP (Milwaukee, WI)		x	
Other Significant Parties-in-Interest	Michele DAndrea	x		
Other Significant Parties-in-Interest	Michelle Hyder	x		
Other Significant Parties-in-Interest	Michigan Department of Environmental Quality	x		
Other Significant Parties-in-Interest	Michigan DEQ Waste And Hazardous Materials storage tanks	x		
Other Significant Parties-in-Interest	Michigan State University		x	
Other Significant Parties-in-Interest	Micropatent dba 1790.COM	x		
Other Significant Parties-in-Interest	Mike Balsei	x		
Other Significant Parties-in-Interest	Mike Birdyshaw	x		
Other Significant Parties-in-Interest	Mike Leslie	x		
Other Significant Parties-in-Interest	Milacron Marketing Company	x		
Other Significant Parties-in-Interest	Milan Belans	x		
Other Significant Parties-in-Interest	Miller Canfield Paddock & Stone, PLC - Detroit (Detroit, MI)			x
Other Significant Parties-in-Interest	Miller Consulting Services	x		
Other Significant Parties-in-Interest	Milwaukee Design Center	x		
Other Significant Parties-in-Interest	Milwaukee Metro	x		
Other Significant Parties-in-Interest	Minebea Co Ltd	x		
Other Significant Parties-in-Interest	Miniature Precision Components	x		
Other Significant Parties-in-Interest	Ministerio Publico	x		
Other Significant Parties-in-Interest	Minnesota Pollution Control Agency	x		
Other Significant Parties-in-Interest	Minnick, Ralph D.	x		
Other Significant Parties-in-Interest	Mintz, Levin, Cohn, Ferris, Glovsky & Popeo, PC (Boston, MA)		x	
Other Significant Parties-in-Interest	MIOSH No. 125123380	x		
Other Significant Parties-in-Interest	Miracle Software	x		
Other Significant Parties-in-Interest	Missing Press Parts	x		
Other Significant Parties-in-Interest	Mississippi Department of Environmental Quality	x		
Other Significant Parties-in-Interest	Missouri Department of Natural Resources	x		
Other Significant Parties-in-Interest	Missouri Department of Natural Resources Air and Land Protection Division	x		
Other Significant Parties-in-Interest	MIT	x		
Other Significant Parties-in-Interest	MIT International Motor Vehicle Prog	x		
Other Significant Parties-in-Interest	Mitchell M. Musial II, PLLC	x		
Other Significant Parties-in-Interest	Mitchell, Margaret B.	x		
Other Significant Parties-in-Interest	Mochty, Ronald J.	x		
Other Significant Parties-in-Interest	Modatek	x		
Other Significant Parties-in-Interest	Molex Cost Recovery Disputes	x		
Other Significant Parties-in-Interest	Molitor International	x		
Other Significant Parties-in-Interest	Momsen, Leonardos & Cia	x		
Other Significant Parties-in-Interest	Moore Hansen & Sumner	x		
Other Significant Parties-in-Interest	Morgan, Lewis & Bockius LLP - New York (New York, NY)		x	
Other Significant Parties-in-Interest	Morganite Incorporated Class Action	x		
Other Significant Parties-in-Interest	Morris, Nichols, Arsh & Tunnell		x	
Other Significant Parties-in-Interest	Morrison, Thomas	x		
Other Significant Parties-in-Interest	Mortensen, Philip Bradley	x		
Other Significant Parties-in-Interest	Motion Industries Inc.		x	
Other Significant Parties-in-Interest	Motorgil Distribuidora de Auto Peas, Ltda.	x		
Other Significant Parties-in-Interest	Motorola Automotive	x		
Other Significant Parties-in-Interest	Motorola Credit Corp., et al.	x		
Other Significant Parties-in-Interest	Motorola Quadrasteer	x		
Other Significant Parties-in-Interest	Mounce, Green, Myers, Safi & Galatzan (El Paso, TX)	x		
Other Significant Parties-in-Interest	MTD Technologies	x		
Other Significant Parties-in-Interest	Mubea, Inc.	x		

Category	Interested Party	No Connection	Prior Connection	Current Connection
Other Significant Parties-in-Interest	Muhr und Bender KG	x		
Other Significant Parties-in-Interest	Mulligan, Charles D.	x		
Other Significant Parties-in-Interest	Multiple Intervenors (Albany, NY)	x		
Other Significant Parties-in-Interest	Multitronics Inc	x		
Other Significant Parties-in-Interest	Munro & Associates	x		
Other Significant Parties-in-Interest	Murata Manufacturing Co Ltd	x		
Other Significant Parties-in-Interest	Murata Wiedemann Inc.	x		
Other Significant Parties-in-Interest	MWH	x		
Other Significant Parties-in-Interest	MyFi Battery Fires	x		
Other Significant Parties-in-Interest	N.A. Williams Co.	x		
Other Significant Parties-in-Interest	Naciri & Associates (Morocco)	x		
Other Significant Parties-in-Interest	Nan Fang CPA Firm	x		
Other Significant Parties-in-Interest	Nanfang CPA Firm	x		
Other Significant Parties-in-Interest	Napa Dist Center	x		
Other Significant Parties-in-Interest	NAPA Sales	x		
Other Significant Parties-in-Interest	Narvaez Law Firm, P.A.	x		
Other Significant Parties-in-Interest	National Auto Radiator	x		
Other Significant Parties-in-Interest	National Logistics	x		
Other Significant Parties-in-Interest	National Union Fire Ins. Co. (AIG)	x		
	National Union Fire Insurance Company of Pitts., PA (AIG American International Companies)			
Other Significant Parties-in-Interest	Nationwide Advertising Service	x		
Other Significant Parties-in-Interest	NBR	x		
Other Significant Parties-in-Interest	Neal C. Folck	x		
Other Significant Parties-in-Interest	Neal Gerber & Eisenberg, LLP (Chicago, IL)	x		
Other Significant Parties-in-Interest	NEC Electronics Inc	x		
Other Significant Parties-in-Interest	Nelson Mullins Riley & Searborough L.L.P.	x		
Other Significant Parties-in-Interest	New Jersey Department of Environmental Protection	x		
Other Significant Parties-in-Interest	New Jersey Environmental Protection Agency	x		
Other Significant Parties-in-Interest	New Wave Enterprises (Belgium) NV	x		
Other Significant Parties-in-Interest	New York State Department of Environmental Conservation (NYSDEC)	x		
Other Significant Parties-in-Interest	Newton, David	x		
Other Significant Parties-in-Interest	NGK	x		
Other Significant Parties-in-Interest	Nicholas Irene	x		
Other Significant Parties-in-Interest	Nicholas Positano	x		
Other Significant Parties-in-Interest	Niles Co Ltd	x		
Other Significant Parties-in-Interest	Ningbo Huaxiang Electronic Co Ltd	x		
Other Significant Parties-in-Interest	Niton Corporation	x		
Other Significant Parties-in-Interest	Noack & Associates, LLC (Washington, D.C.)	x		
Other Significant Parties-in-Interest	Noerr Stiefenhof	x		
Other Significant Parties-in-Interest	Noranda			x
Other Significant Parties-in-Interest	Norandal USA INC	x		
Other Significant Parties-in-Interest	Norma Jean Torsky	x		
Other Significant Parties-in-Interest	Norman Jones	x		
Other Significant Parties-in-Interest	North American Operations	x		
Other Significant Parties-in-Interest	North American Turning	x		
Other Significant Parties-in-Interest	Northeastern Marketing	x		
Other Significant Parties-in-Interest	Northern Michigan Tool Company	x		
Other Significant Parties-in-Interest	Novak, Barbara Griffin	x		
Other Significant Parties-in-Interest	Novakovic	x		
Other Significant Parties-in-Interest	Novakovic	x		
Other Significant Parties-in-Interest	NSK Limited	x		
Other Significant Parties-in-Interest	Nu Tech Plastics Engineering, Inc.	x		
Other Significant Parties-in-Interest	NYSDEC Division of Environmental Remediation Petroleum and Chemical Bulk	x		
Other Significant Parties-in-Interest	O.P. Bhatia	x		
Other Significant Parties-in-Interest	O.P. Tyagi	x		

Category	Interested Party	No Connection	Prior Connection	Current Connection
Other Significant Parties-in-Interest	OBanion & Richey LLP	x		
Other Significant Parties-in-Interest	O'Brien & Bails (Kalamazoo, MI)	x		
Other Significant Parties-in-Interest	O'Brien, Michael L.	x		
Other Significant Parties-in-Interest	OCE Financial Services, Inc.	x		
Other Significant Parties-in-Interest	OCE North America, Inc.	x		
Other Significant Parties-in-Interest	Office of Environmental Health Hazard Assessment (OEHHA) Prop65 [California]	x		
Other Significant Parties-in-Interest	Ogne, Alberts & Stuart, P.C. (Troy, MI)	x		
Other Significant Parties-in-Interest	Okura Clutch Co Ltd	x		
Other Significant Parties-in-Interest	Ohio Department of Commerce State Fire Marshal Division Bureau of Storage Tank	x		
Other Significant Parties-in-Interest	Ohio Environmental Protection Agency	x		
Other Significant Parties-in-Interest	Ohio State University			x
Other Significant Parties-in-Interest	OHSA	x		
Other Significant Parties-in-Interest	Okabe		x	
Other Significant Parties-in-Interest	OKI Semiconductor	x		
Other Significant Parties-in-Interest	Oklahoma Corporate Commission; The Oklahoma DEQ	x		
Other Significant Parties-in-Interest	Oklahoma Department of Environmental Quality	x		
Other Significant Parties-in-Interest	Okuma America America Corporation	x		
Other Significant Parties-in-Interest	Olson Tooling	x		
Other Significant Parties-in-Interest	Omega Automation Inc	x		
Other Significant Parties-in-Interest	Omega Tool Corporation	x		
Other Significant Parties-in-Interest	Omron Corp	x		
Other Significant Parties-in-Interest	Ondo, Anthony C.	x		
Other Significant Parties-in-Interest	ONeill, Mary P.	x		
Other Significant Parties-in-Interest	O'Neill, Mary P.	x		
Other Significant Parties-in-Interest	On-Mark Sales	x		
Other Significant Parties-in-Interest	Onsalma	x		
Other Significant Parties-in-Interest	Ontario Holding International Bv	x		
Other Significant Parties-in-Interest	Opel	x		
Other Significant Parties-in-Interest	Opel Hungary/GMPT	x		
Other Significant Parties-in-Interest	Open Ratings	x		
Other Significant Parties-in-Interest	Ophthonix, Inc.			x
Other Significant Parties-in-Interest	Orange County Health Care Agency	x		
Other Significant Parties-in-Interest	ORC Worldwide	x		
Other Significant Parties-in-Interest	Origin INTL INC	x		
Other Significant Parties-in-Interest	Orion Adv. Mktg	x		
Other Significant Parties-in-Interest	Orlick Industries, LTD	x		
Other Significant Parties-in-Interest	OSHA Recordables	x		
Other Significant Parties-in-Interest	Owens, Donna	x		
Other Significant Parties-in-Interest	Pacific Employers Ins. Co. (ACE USA)	x		
Other Significant Parties-in-Interest	Pacific Rim Capital, Inc.	x		
Other Significant Parties-in-Interest	Paid Prescriptions LLC	x		
Other Significant Parties-in-Interest	Palmer, Cindie L.	x		
Other Significant Parties-in-Interest	Pam Dedicated Inc	x		
Other Significant Parties-in-Interest	Pamela K. Dotson	x		
Other Significant Parties-in-Interest	Panalpina, Inc. (Elk Grove Village, IL)			x
Other Significant Parties-in-Interest	Panasonic Automotive	x		
Other Significant Parties-in-Interest	Paragon/CJR	x		
Other Significant Parties-in-Interest	Parro & Parro Relacoes Governamentais S/C (Sao Bernardo do Campo, Brazil)	x		
Other Significant Parties-in-Interest	Parsons & Maxon Incorporated (Saginaw, MI)	x		
Other Significant Parties-in-Interest	Particle Measuring Systems Inc	x		
Other Significant Parties-in-Interest	Partridge, Steve	x		
Other Significant Parties-in-Interest	Patent Holding Company	x		
Other Significant Parties-in-Interest	Patty Y. Lerding	x		
Other Significant Parties-in-Interest	Paul C. Kirsch	x		
Other Significant Parties-in-Interest	Paul E. Riegel, Esq.	x		
Other Significant Parties-in-Interest	Paul Elliott	x		
Other Significant Parties-in-Interest	Paul Hastings Janofsky & Walker LLP			x
Other Significant Parties-in-Interest	Paul J. Turinsky	x		
Other Significant Parties-in-Interest	Paul Rosen, Esq.	x		

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Other Significant Parties-in-Interest	PBR Automotive Pty Ltd	x		
Other Significant Parties-in-Interest	PBR Automotive USA LLC	x		
Other Significant Parties-in-Interest	PBR Columbia LLC	x		
Other Significant Parties-in-Interest	PDXRO (Redford, MI)	x		
Other Significant Parties-in-Interest	Pearson Cynthia	x		
	Pedersen, Keenan, King, Wachsberg & Andzejak, P.C. (Commerce Township, MI)			
Other Significant Parties-in-Interest	PEK Co Ltd	x		
Other Significant Parties-in-Interest	Pelaez Alonso, S.C. (Mexico)	x		
Other Significant Parties-in-Interest	Pellow Engineering Services, Inc.	x		
Other Significant Parties-in-Interest	Penn State-Dr. Joseph Dakerty	x		
Other Significant Parties-in-Interest	Pennington, Jeff	x		
	Pennsylvania Department of Environmental Protection Bureau of Waste Management			
Other Significant Parties-in-Interest	Pepper Hamilton LLP (Wilmington, DE)	x	x	
Other Significant Parties-in-Interest	Perecin Godoy Consulting	x		
Other Significant Parties-in-Interest	Personnel Decision Inc.	x		
Other Significant Parties-in-Interest	Peter Janak	x		
Other Significant Parties-in-Interest	Peter Yang	x		
Other Significant Parties-in-Interest	Peters, Jerry	x		
Other Significant Parties-in-Interest	Petrie Household Goods Claim	x		
	Phelps Dunbar LLP - New Orleans (New Orleans, LA)			
Other Significant Parties-in-Interest	Phelps, John W.	x		
Other Significant Parties-in-Interest	Phifer & White, P.C.	x		
Other Significant Parties-in-Interest	Philip Gonzalez	x		
Other Significant Parties-in-Interest	Philips/Solectron Semiconductors			x
Other Significant Parties-in-Interest	Phillips Ormonde and Fitzpatrick	x		
Other Significant Parties-in-Interest	Phillips, Robert	x		
Other Significant Parties-in-Interest	Pickett, Mary	x		
	Pillsbury Winthrop Shaw Pittman LLP (Houston, TX)		x	
Other Significant Parties-in-Interest	Pinheiro Neto Advogados (Brazil)	x		
Other Significant Parties-in-Interest	Pioneer Corp	x		
Other Significant Parties-in-Interest	PJAX	x		
Other Significant Parties-in-Interest	P-K Tool & Manufacturing	x		
Other Significant Parties-in-Interest	Plansee Holding AG	x		
Other Significant Parties-in-Interest	Plasco Inc	x		
	Plews Shadley Racher & Braun (Indianapolis, IN)			
Other Significant Parties-in-Interest	Plunkett & Cooney, P.C.	x		
Other Significant Parties-in-Interest	Plymouth Rubber Co Inc	x		
Other Significant Parties-in-Interest	PODS	x		
Other Significant Parties-in-Interest	Point 5 Technologies	x		
Other Significant Parties-in-Interest	Point Dedicated Services	x		
Other Significant Parties-in-Interest	Poitra, Tammie	x		
Other Significant Parties-in-Interest	Pollak Engineered Products	x		
	Porter, Wright, Morris & Arthur (Columbus, OH)			x
Other Significant Parties-in-Interest	Porterfield, Harper & Mills, P.A. (Birmingham, AL)	x		
	Potter Anderson & Corroon LLP (Wilmington, DE)		x	x
Other Significant Parties-in-Interest	Powell, Charlene	x		
Other Significant Parties-in-Interest	Power & Signal Group	x		
Other Significant Parties-in-Interest	Power Outage	x		
Other Significant Parties-in-Interest	Pranjapee Associate	x		
Other Significant Parties-in-Interest	Praxair (Flametal) Italian Litigation	x		
Other Significant Parties-in-Interest	Precision Turbo & Engine Reb.	x		
Other Significant Parties-in-Interest	Pressac	x		
Other Significant Parties-in-Interest	Prettl de Mexico SA de CV	x		
Other Significant Parties-in-Interest	Price, Heneveld, Cooper, DeWitt & Litton (Grand Rapids, MI)	x		

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Other Significant Parties-in-Interest	Prichard, Hawkins, Davis & Young, LLP (San Antonio, TX)	x		
Other Significant Parties-in-Interest	Priest, Aaron	x		
Other Significant Parties-in-Interest	Prism Business War Games Inc.	x		
Other Significant Parties-in-Interest	Pritchard, Deborah Brown	x		
Other Significant Parties-in-Interest	Problem Solving Ad Hoc	x		
Other Significant Parties-in-Interest	Productivity Improvement	x		
Other Significant Parties-in-Interest	Productivity Point International, Inc.	x		
Other Significant Parties-in-Interest	Productivity Systems	x		
Other Significant Parties-in-Interest	Progressive Moulded Product	x		
Other Significant Parties-in-Interest	ProLogis-Juarez (2) Investment, LLC	x		
Other Significant Parties-in-Interest	Promotora	x		
Other Significant Parties-in-Interest	Protrans International Inc	x		
Other Significant Parties-in-Interest	Proud, Douglas	x		
Other Significant Parties-in-Interest	PSA Group	x		
Other Significant Parties-in-Interest	PSS Consulting E&Y	x		
Other Significant Parties-in-Interest	PT Infineon Technologies Batam	x		
Other Significant Parties-in-Interest	PT TUV International Indonesia	x		
Other Significant Parties-in-Interest	Public Lighting Authorities	x		
Other Significant Parties-in-Interest	Pullman Bank & Trust Company	x		
Other Significant Parties-in-Interest	PWC/Sistomo Tax Consultants			x
Other Significant Parties-in-Interest	QAD China Limited	x		
Other Significant Parties-in-Interest	QEK Global Solutions	x		
Other Significant Parties-in-Interest	Qiuxin Audit Firm	x		
Other Significant Parties-in-Interest	QS Servicos Tecnicos	x		
Other Significant Parties-in-Interest	Quadir Ahmed	x		
Other Significant Parties-in-Interest	Quake Global, Inc.	x		
Other Significant Parties-in-Interest	Qualls, Debbie L.	x		
Other Significant Parties-in-Interest	Quarles & Brady LLP	x		
Other Significant Parties-in-Interest	Quattlebaum, Grooms, Tull & Burrow PLLC	x		
Other Significant Parties-in-Interest	Quinn, Larry	x		
Other Significant Parties-in-Interest	R. Nicholas Simons	x		
Other Significant Parties-in-Interest	R.C. Simpson, Inc.	x		
Other Significant Parties-in-Interest	R.L. Kalra	x		
Other Significant Parties-in-Interest	Rachel Baxter	x		
Other Significant Parties-in-Interest	Rader, Fishman & Grauer PLLC	x		
Other Significant Parties-in-Interest	Radiation Issue	x		
Other Significant Parties-in-Interest	Radix Group International, Inc	x		
Other Significant Parties-in-Interest	Raiche Banning Weise, PLLC	x		
Other Significant Parties-in-Interest	Ralph L. Hensler (New York, NY)	x		
Other Significant Parties-in-Interest	Ralph Wood	x		
Other Significant Parties-in-Interest	Ramirez & Co., Inc.	x		
Other Significant Parties-in-Interest	Randal A. Middleton	x		
Other Significant Parties-in-Interest	Raphael, Naomi	x		
Other Significant Parties-in-Interest	Rave Financial Services Inc.	x		
Other Significant Parties-in-Interest	Ray, Valdez, McCristian & Jeans, P.C.	x		
Other Significant Parties-in-Interest	RBC Bremen Bearing, Inc.	x		
Other Significant Parties-in-Interest	RBC Dain Rauscher Inc.	x		
Other Significant Parties-in-Interest	Realtime Consultants	x		
Other Significant Parties-in-Interest	Rebecca Lea Miles	x		
Other Significant Parties-in-Interest	Rebecca Rudzik	x		
Other Significant Parties-in-Interest	Recognition Resource Inc	x		
Other Significant Parties-in-Interest	Regional Air Pollution Control Agency (RAPCA) [Ohio]	x		
Other Significant Parties-in-Interest	Reilly, Jr. Thomas A.	x		
Other Significant Parties-in-Interest	Reising, Ethington, Barnes Kisselle, P.C. (Troy, MI)	x		
Other Significant Parties-in-Interest	Relational Funding Corporation	x		
Other Significant Parties-in-Interest	Reliable Castings	x		
Other Significant Parties-in-Interest	Reliable Castings	x		
Other Significant Parties-in-Interest	Renaissance Capital Alliance, LLC	x		
Other Significant Parties-in-Interest	Republic Engineered Products Inc	x		
Other Significant Parties-in-Interest	Republic Waste Industries, Inc.	x		
Other Significant Parties-in-Interest	Rescue Technology	x		

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Other Significant Parties-in-Interest	Reviva	x		
Other Significant Parties-in-Interest	Reyes, Daniel	x		
Other Significant Parties-in-Interest	Reynolds Mark E MD	x		
Other Significant Parties-in-Interest	Reynosa	x		
Other Significant Parties-in-Interest	Rhodes Hieronymus Jones Tucker & Gable P.L.L.C.	x		
Other Significant Parties-in-Interest	Rhonda L. McCoy-Pfau PLLC (Canton, MI)	x		
Other Significant Parties-in-Interest	Richard Barner	x		
Other Significant Parties-in-Interest	Richard J. Jakupco	x		
Other Significant Parties-in-Interest	Richard J. Zablocki	x		
Other Significant Parties-in-Interest	Richard Kowalski	x		
Other Significant Parties-in-Interest	Richard Vance, Esq.	x		
Other Significant Parties-in-Interest	Richard W. Knisley, II	x		
Other Significant Parties-in-Interest	Richards Spears Kibbe & Orbe LLP	x		
Other Significant Parties-in-Interest	Rickun James S	x		
Other Significant Parties-in-Interest	Rio Bravo Occupied Worker Housing	x		
Other Significant Parties-in-Interest	Rithc Heather Y. Mueller, S.C.	x		
Other Significant Parties-in-Interest	Riverfront Medical Services, P.C. (Liverpool, NY)	x		
Other Significant Parties-in-Interest	RLI Surety	x		
Other Significant Parties-in-Interest	Robbins GIOIA	x		
Other Significant Parties-in-Interest	Robert Givens	x		
Other Significant Parties-in-Interest	Robert Half			x
Other Significant Parties-in-Interest	Robert Hughes Associates, Inc.	x		
Other Significant Parties-in-Interest	Robert Lewis	x		
Other Significant Parties-in-Interest	Robert M. Morgan (Detroit, MI)	x		
Other Significant Parties-in-Interest	Roberto Mageste de Abreu	x		
Other Significant Parties-in-Interest	Robertson & Mullinax, LLC (Greenville, SC)	x		
Other Significant Parties-in-Interest	Robin Industries Inc	x		
Other Significant Parties-in-Interest	Robin McCree	x		
Other Significant Parties-in-Interest	Robinson Cartage Company	x		
Other Significant Parties-in-Interest	Rochester Precicion	x		
Other Significant Parties-in-Interest	Rodriguez, Colvin & Chaney, L.L.P (Brownsville, TX)	x		
Other Significant Parties-in-Interest	Rogitz & Associates	x		
Other Significant Parties-in-Interest	Rohm Co Ltd	x		
Other Significant Parties-in-Interest	Rosa Lcia da Silva	x		
Other Significant Parties-in-Interest	Rosalyn Motley	x		
Other Significant Parties-in-Interest	Ross, Marion	x		
Other Significant Parties-in-Interest	Ross, Marion	x		
Other Significant Parties-in-Interest	Rover	x		
Other Significant Parties-in-Interest	Royal Freight, L.P.	x		
Other Significant Parties-in-Interest	RSR Corporation	x		
Other Significant Parties-in-Interest	Ruben J. Rosen	x		
Other Significant Parties-in-Interest	Ruger, Barthelt & Ahel	x		
Other Significant Parties-in-Interest	Russell A Farrow Ltd	x		
Other Significant Parties-in-Interest	Russell Anderson, Jr.	x		
Other Significant Parties-in-Interest	Russell Reynolds	x		
Other Significant Parties-in-Interest	Russell W.H. Bailey	x		
Other Significant Parties-in-Interest	Russell, Thomas	x		
Other Significant Parties-in-Interest	Rutherford Cooke et al.	x		
Other Significant Parties-in-Interest	Rutledge Tonya R	x		
Other Significant Parties-in-Interest	Ryan Beck & Co.	x		
Other Significant Parties-in-Interest	Ryder Integrated Logistics	x		
Other Significant Parties-in-Interest	S nia Aparecida da Silva	x		
Other Significant Parties-in-Interest	S.E. Power Systems Orlando	x		
Other Significant Parties-in-Interest	S.P. Nagrath & Co.	x		
Other Significant Parties-in-Interest	SA Dehuit	x		
Other Significant Parties-in-Interest	Saab Automobile Parts	x		
Other Significant Parties-in-Interest	Saarakshi Enterprises	x		
Other Significant Parties-in-Interest	Saginaw Centre Development Company, LLC	x		
Other Significant Parties-in-Interest	Salomon Smith Barney	x		

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Other Significant Parties-in-Interest	Samacki, Rachel	x		
Other Significant Parties-in-Interest	Samtech	x		
Other Significant Parties-in-Interest	Samuel A. Ramirez & Company, Inc.	x		
Other Significant Parties-in-Interest	Samuel W. Junkin, Esq.	x		
Other Significant Parties-in-Interest	Sandler & Travis Trade Advisory Services, Inc (Farmington Hills, MI)	x		
Other Significant Parties-in-Interest	Sanko	x		
Other Significant Parties-in-Interest	Sansho Giken Co Ltd	x		
Other Significant Parties-in-Interest	SAP Consulting	x		
Other Significant Parties-in-Interest	Sarakashi Enterprises	x		
Other Significant Parties-in-Interest	SAS Comte	x		
Other Significant Parties-in-Interest	Saturn Trust	x		
Other Significant Parties-in-Interest	Saul J. Faerstein, M.D. (Beverly Hills, CA)	x		
Other Significant Parties-in-Interest	Savety Innovations LTD	x		
Other Significant Parties-in-Interest	Scheuer Mackin & Breslin LLC	x		
Other Significant Parties-in-Interest	Schnibble, Gass & Assoc. Co., L.P.A.	x		
Other Significant Parties-in-Interest	Schreck Brignone (Las Vegas, NV)	x		
Other Significant Parties-in-Interest	Schulte & Co Gmbh	x		
Other Significant Parties-in-Interest	Schunk Graphite Technology, Inc.	x		
Other Significant Parties-in-Interest	Scotia Capital (USA) Inc.		x	x
Other Significant Parties-in-Interest	Scott T. Wakeman	x		
Other Significant Parties-in-Interest	SCRC	x		
Other Significant Parties-in-Interest	SEC (EDS Contract)	x		
Other Significant Parties-in-Interest	SEC (MSC Software Corporation)			x
Other Significant Parties-in-Interest	SEC (OPEB)	x		
Other Significant Parties-in-Interest	Secrest, Wardle, Lynch, Hampton, Turex and Morley P.C. MI		x	
Other Significant Parties-in-Interest	Securitas Security	x		
Other Significant Parties-in-Interest	Sedberry, Joyce	x		
Other Significant Parties-in-Interest	Sedgwick Claims Management Services, Inc.		x	
Other Significant Parties-in-Interest	Segway	x		
Other Significant Parties-in-Interest	Selectron Corp	x		
Other Significant Parties-in-Interest	Seminole Energy Services	x		
Other Significant Parties-in-Interest	Senko America Corporation	x		
Other Significant Parties-in-Interest	Sensus Precision Die Casting Inc	x		
Other Significant Parties-in-Interest	Sentry Financial Corporation	x		
Other Significant Parties-in-Interest	Sentry Financial, Inc.	x		
Other Significant Parties-in-Interest	Serigraph Inc	x		
Other Significant Parties-in-Interest	Seskin, Lauren	x		
Other Significant Parties-in-Interest	Setforge	x		
Other Significant Parties-in-Interest	Seva Technologies	x		
Other Significant Parties-in-Interest	SG Cowen Securities Corporation	x		
Other Significant Parties-in-Interest	SGS Connoll CO MBH	x		
Other Significant Parties-in-Interest	SGS Thomson	x		
Other Significant Parties-in-Interest	Shaffer Environmental	x		
Other Significant Parties-in-Interest	Shainin LLC	x		
Other Significant Parties-in-Interest	Shainin Services	x		
Other Significant Parties-in-Interest	Shaltz Fluid Power	x		
Other Significant Parties-in-Interest	Shanghai Ming Fang Autoparts Co Ltd	x		
Other Significant Parties-in-Interest	Shanks, Carol	x		
Other Significant Parties-in-Interest	Shannon Shaw, Martin L.	x		
Other Significant Parties-in-Interest	Sharon Kelley; (Estate of) Charles Kelley	x		
Other Significant Parties-in-Interest	Sharp, Daniel	x		
Other Significant Parties-in-Interest	Sharyl Carter	x		
Other Significant Parties-in-Interest	Shaw E & I	x		
Other Significant Parties-in-Interest	Shaw, Martin L.	x		
Other Significant Parties-in-Interest	Shawn Foster	x		
Other Significant Parties-in-Interest	Shawn VanAamburg	x		
Other Significant Parties-in-Interest	Sherban, Daniel	x		
Other Significant Parties-in-Interest	Sherer Electric	x		
Other Significant Parties-in-Interest	Sherin & Lodgen	x		
Other Significant Parties-in-Interest	Shlesinger Arkwright & Garvey L.L.P.	x		
Other Significant Parties-in-Interest	Shontea Jenkins	x		
Other Significant Parties-in-Interest	Shuji Hayashida	x		

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Other Significant Parties-in-Interest	Shussei	x		
Other Significant Parties-in-Interest	Siemens GEN III	x		
Other Significant Parties-in-Interest	Sigma Learning LLC	x		
Other Significant Parties-in-Interest	Sign Language Connection	x		
Other Significant Parties-in-Interest	Siskel Sales Company	x		
	Sistemas Elctricos y Conmutadores - Instituto Mexicano del Seguro Social	x		
Other Significant Parties-in-Interest	Six Sigma Academy	x		
	Slagle, Bernard & Gorman, P.C. (Kansas City, MO)	x		
Other Significant Parties-in-Interest	SLC Consultants	x		
	Smiley-Smith & Bright CPAs, LLC (Montgomery, AL)	x		
Other Significant Parties-in-Interest	Smith, Erisha	x		
Other Significant Parties-in-Interest	Smith, James O.	x		
Other Significant Parties-in-Interest	Smith, Louis	x		
Other Significant Parties-in-Interest	Smithyman & Zakoura, Chartered (Overland Park, KS)	x		
Other Significant Parties-in-Interest	Smolik, Lillie	x		
Other Significant Parties-in-Interest	Sobel, Jonathan F.	x		
Other Significant Parties-in-Interest	Societe Industrielle de Sonceboz SA	x		
Other Significant Parties-in-Interest	Sofgen Computer Consultants	x		
Other Significant Parties-in-Interest	Software Systems / Sun System	x		
Other Significant Parties-in-Interest	Solution Strategies, Inc.	x		
Other Significant Parties-in-Interest	Solvent Chemicals	x		
Other Significant Parties-in-Interest	Sonja Abernathy	x		
Other Significant Parties-in-Interest	Sony Ericsson Mobile	x		
	Sonye Engineering LLC (Rochester Hills, MI)	x		
Other Significant Parties-in-Interest	South Carolina Department of Health and Environmental Control	x		
Other Significant Parties-in-Interest	South Carolina Department of Health and Environmental Control Office of	x		
Other Significant Parties-in-Interest	South Trust Bank	x		
Other Significant Parties-in-Interest	Southern Pacific Bancapital	x		
Other Significant Parties-in-Interest	Southern Pacific Bancapital A Division of Southern Pacific Bank SPBC / Varilease	x		
Other Significant Parties-in-Interest	Southern Pacific BankCapital	x		
Other Significant Parties-in-Interest	Special Counsel (Troy, MI) (Contract Employees)	x		
Other Significant Parties-in-Interest	Specialized Topics	x		
Other Significant Parties-in-Interest	Spirax Sarco	x		
	SR International Business Insurance Company Ltd. [London, UK (Zurich Branch)]	x		
Other Significant Parties-in-Interest	SRS Marketing Co.	x		
Other Significant Parties-in-Interest	St. Paul (Bermuda), Ltd.	x		
Other Significant Parties-in-Interest	St. Paul Mercury	x		
Other Significant Parties-in-Interest	St. Paul Surplus Lines Ins. Co.	x		
Other Significant Parties-in-Interest	Stacey Prusheik	x		
Other Significant Parties-in-Interest	Stafil	x		
Other Significant Parties-in-Interest	Stan J	x		
Other Significant Parties-in-Interest	Standard Motor Products Inc	x		
Other Significant Parties-in-Interest	Stanford D. Hanson dba Airbag Systems, Inc. (Farmington Hills, MI)	x		
Other Significant Parties-in-Interest	Stansbury II, Robert L.	x		
Other Significant Parties-in-Interest	Stanton Park Group LLC (Washington, D.C.)	x		
Other Significant Parties-in-Interest	Starr Excess Liability Insurance International Limited	x		
Other Significant Parties-in-Interest	State Agencies	x		
Other Significant Parties-in-Interest	State Department of Health Services, Office of Drinking Water [California]	x		
Other Significant Parties-in-Interest	State of Alabama Dept of Industrial Relations	x		

Category	Interested Party	No Connection	Prior Connection	Current Connection
Other Significant Parties-in-Interest	State of Georgia, Workers Compensation Board	x		
Other Significant Parties-in-Interest	State of Kansas, Workers Compensation Board	x		
Other Significant Parties-in-Interest	State of Minas Gerais	x		
Other Significant Parties-in-Interest	State of New York, Workers Compensation Board	x		
Other Significant Parties-in-Interest	State Regional Water Quality Control Boards [California]	x		
Other Significant Parties-in-Interest	State Water Resources Control Board (SWRCB) [California]	x		
Other Significant Parties-in-Interest	Steadfast Insurance Company (Zurich)	x		
Other Significant Parties-in-Interest	Stejakowski, Dennis	x		
Other Significant Parties-in-Interest	Stelco GmbH Electronic Components	x		
Other Significant Parties-in-Interest	Stephen J. Spurr (Grosse Pointe Park, MI)	x		
Other Significant Parties-in-Interest	Stephen L. Davey	x		
Other Significant Parties-in-Interest	Stephen M. McKee	x		
Other Significant Parties-in-Interest	Steve Johnson	x		
Other Significant Parties-in-Interest	Steven Merrick	x		
Other Significant Parties-in-Interest	Steven Williams	x		
Other Significant Parties-in-Interest	Stewart, Andrew	x		
Other Significant Parties-in-Interest	Stifel, Nicolaus & Company, Incorporated	x		
Other Significant Parties-in-Interest	Stites & Harbison, PLLC		x	
Other Significant Parties-in-Interest	Stmicroelectronics Holding NV	x		
Other Significant Parties-in-Interest	Stoba Praezisionstechnik GmbH & Co	x		
Other Significant Parties-in-Interest	Stone, Caylena	x		
Other Significant Parties-in-Interest	Stonehouse Rentals, Inc. (Teresa G. Bond)	x		
Other Significant Parties-in-Interest	Storm consulting	x		
Other Significant Parties-in-Interest	Storm Water Consultants	x		
Other Significant Parties-in-Interest	Stout Risius Ross, Inc.	x		
Other Significant Parties-in-Interest	Strategic Distribution Marketing De Mexico, S.A. de C.V.	x		
Other Significant Parties-in-Interest	Stuck, Ronald P.	x		
Other Significant Parties-in-Interest	Studio Torta, S.r.l.	x		
Other Significant Parties-in-Interest	Suh & Assoc.	x		
Other Significant Parties-in-Interest	Sumitomo Electric Industries Ltd	x		
Other Significant Parties-in-Interest	Summit Energy Services Inc	x		
Other Significant Parties-in-Interest	Sun Refining & Marketing	x		
Other Significant Parties-in-Interest	SungWoo-GPS matter	x		
Other Significant Parties-in-Interest	Superfund - Anglo Metals, Inc.	x		
Other Significant Parties-in-Interest	Suri & Company	x		
Other Significant Parties-in-Interest	Surles, Brenda	x		
Other Significant Parties-in-Interest	Sutherland Asbill & Brennan LLP (Washington, DC)	x		
Other Significant Parties-in-Interest	Suzuki Group	x		
Other Significant Parties-in-Interest	Suzuki Myers & Associates (Novi, MI)	x		
Other Significant Parties-in-Interest	Swain, Andrew	x		
Other Significant Parties-in-Interest	Swift Currie McGhee & Hiers, LLP	x		
Other Significant Parties-in-Interest	Switec	x		
Other Significant Parties-in-Interest	Syncron-Eifler Ipari Es Kereskedelmi	x		
Other Significant Parties-in-Interest	Taigene Electric Machinery Co Ltd	x		
Other Significant Parties-in-Interest	Taiho Corporation Of Europe Kft	x		
Other Significant Parties-in-Interest	Tailor Made Consulting	x		
Other Significant Parties-in-Interest	Takata	x		
Other Significant Parties-in-Interest	Takata-Petri AG	x		
Other Significant Parties-in-Interest	Talbot Case	x		
Other Significant Parties-in-Interest	Tammy A. Vandale	x		
Other Significant Parties-in-Interest	Tamsco, Inc. (US Govt)	x		
Other Significant Parties-in-Interest	Tasha Kelely	x		
Other Significant Parties-in-Interest	Tata America Intnl Corp	x		
Other Significant Parties-in-Interest	Tate & Tate (Medford, NJ)	x		
Other Significant Parties-in-Interest	Tatum Partners	x		
Other Significant Parties-in-Interest	Tatum, Jefferi	x		

Category	Interested Party	No Connection	Prior Connection	Current Connection
Other Significant Parties-in-Interest	Tawas Industries	x		
Other Significant Parties-in-Interest	Tawas Industries Components Management Services LLC (Brighton, MI)	x		
Other Significant Parties-in-Interest	Tax Consultancy Bureau	x		
Other Significant Parties-in-Interest	TBM	x		
Other Significant Parties-in-Interest	TCF Leasing Inc.	x		
Other Significant Parties-in-Interest	TCFA	x		
Other Significant Parties-in-Interest	Tec Ease Inc	x		
Other Significant Parties-in-Interest	Tech Caliber	x		
Other Significant Parties-in-Interest	Tech Central LLC	x		
Other Significant Parties-in-Interest	Technologia Modificada SA de Caterpiller	x		
Other Significant Parties-in-Interest	Teklas Kaucuk Sanayi Ve Ticaret AS	x		
Other Significant Parties-in-Interest	Teknia Manufacturing Group SL	x		
Other Significant Parties-in-Interest	Tenant Co	x		
Other Significant Parties-in-Interest	Tenant Financial Services	x		
Other Significant Parties-in-Interest	Tennessee Department of Environmental & Conservation			
Other Significant Parties-in-Interest	Terazosin Hydrochloride	x		
Other Significant Parties-in-Interest	Terazosin Hydrochloride Antitrust Litigation	x		
Other Significant Parties-in-Interest	Terrence Evans	x		
Other Significant Parties-in-Interest	Texas Commission on Environmental Quality	x		
Other Significant Parties-in-Interest	TGI Direct (Flint, MI)	x		
Other Significant Parties-in-Interest	Thailand-E&C-Sanko Claim	x		
Other Significant Parties-in-Interest	The Chamberlain Group, Inc.	x		
Other Significant Parties-in-Interest	The Dickerman Group, Ltd	x		
Other Significant Parties-in-Interest	The Estate of Charles Kelley, by the executrix Sharon Kelley and Sharon Kelley			
Other Significant Parties-in-Interest	The Furukawa Electric Co Ltd	x		
Other Significant Parties-in-Interest	The Huntington National Bank		x	
Other Significant Parties-in-Interest	The Peltz Group, Inc.	x		
Other Significant Parties-in-Interest	The Tax Veterans	x		
Other Significant Parties-in-Interest	Theresa L. Spencer	x		
Other Significant Parties-in-Interest	Thevenin (Fonderie)	x		
Other Significant Parties-in-Interest	Think Inc.	x		
Other Significant Parties-in-Interest	Thomas N. Twomey	x		
Other Significant Parties-in-Interest	Thomas York Jr.,	x		
Other Significant Parties-in-Interest	Thomas, Demetrius	x		
Other Significant Parties-in-Interest	Thompson & Knight LLP (Dallas, TX)		x	x
Other Significant Parties-in-Interest	Thompson, Hine & Flory, LLP (Dayton, OH)	x		
Other Significant Parties-in-Interest	Thompson, Maria N.	x		
Other Significant Parties-in-Interest	Thorn Gershon Tyman and Bonanni, LLP (Albany, NY)		x	
Other Significant Parties-in-Interest	TI Automotive	x		
Other Significant Parties-in-Interest	Ticona	x		
Other Significant Parties-in-Interest	Tina Newman	x		
Other Significant Parties-in-Interest	Tinell, Frankie	x		
Other Significant Parties-in-Interest	Tire Industry Foundation	x		
Other Significant Parties-in-Interest	Todd, William N.	x		
Other Significant Parties-in-Interest	Tokio Marine		x	
Other Significant Parties-in-Interest	Tokyo-Mitsubishi International plc	x		
Other Significant Parties-in-Interest	Tom Van Dusen	x		
Other Significant Parties-in-Interest	Tomkins PLC	x		
Other Significant Parties-in-Interest	Torrington Co	x		
Other Significant Parties-in-Interest	Towers Perrin	x		
Other Significant Parties-in-Interest	Toyo Clutch Co Inc	x		
Other Significant Parties-in-Interest	Toyota Tsusho Corp			x
Other Significant Parties-in-Interest	TPG Advisors Inc	x		
Other Significant Parties-in-Interest	TPI	x		
Other Significant Parties-in-Interest	Training Services & Solutions	x		
Other Significant Parties-in-Interest	Treasurer State of OH	x		
Other Significant Parties-in-Interest	Trelleborg Automotive	x		

Category	Interested Party	No Connection	Prior Connection	Current Connection
Other Significant Parties-in-Interest	Tremont Landfill Company	x		
Other Significant Parties-in-Interest	Trianon Industries Corp	x		
Other Significant Parties-in-Interest	Trigon Synergies P. Ltd.	x		
Other Significant Parties-in-Interest	Trigram Plus	x		
Other Significant Parties-in-Interest	Triumph / Whirlaway	x		
Other Significant Parties-in-Interest	Trovan	x		
Other Significant Parties-in-Interest	Tsar and Tsai	x		
Other Significant Parties-in-Interest	TSSC	x		
Other Significant Parties-in-Interest	TT Electronics PLC	x		
Other Significant Parties-in-Interest	Turinsky, Paul J.	x		
Other Significant Parties-in-Interest	Turner Reid Duncan Loomer & Patton P.C. (Springfield, MO)			
Other Significant Parties-in-Interest	Tuthill, Rusty	x		
Other Significant Parties-in-Interest	TUV Indonesia	x		
Other Significant Parties-in-Interest	TUV Rheinland Group	x		
Other Significant Parties-in-Interest	TWI	x		
Other Significant Parties-in-Interest	TWI - Sammy Obara	x		
Other Significant Parties-in-Interest	TWI Chuck Ward, Dave Meiers	x		
Other Significant Parties-in-Interest	TWI Network Inc.	x		
Other Significant Parties-in-Interest	TWI Networking	x		
Other Significant Parties-in-Interest	Twin City Fire (Hartford)	x		
Other Significant Parties-in-Interest	U.S. Aeroteam, Inc.	x		
Other Significant Parties-in-Interest	U.S. Department of Transportation	x		
Other Significant Parties-in-Interest	U.S. Environmental Protection Agency	x		
Other Significant Parties-in-Interest	U.S. Specialty Insurance Company	x		
Other Significant Parties-in-Interest	UAW Amalgamated Local 292	x		
Other Significant Parties-in-Interest	UAW Amalgamated Local 686	x		
Other Significant Parties-in-Interest	UAW Local 1021	x		
Other Significant Parties-in-Interest	UAW Local 1097	x		
Other Significant Parties-in-Interest	UAW Local 167	x		
Other Significant Parties-in-Interest	UAW Local 1866	x		
Other Significant Parties-in-Interest	UAW Local 2031	x		
Other Significant Parties-in-Interest	UAW Local 2083	x		
Other Significant Parties-in-Interest	UAW Local 2151	x		
Other Significant Parties-in-Interest	UAW Local 2157	x		
Other Significant Parties-in-Interest	UAW Local 2188	x		
Other Significant Parties-in-Interest	UAW Local 2190	x		
Other Significant Parties-in-Interest	UAW Local 2195	x		
Other Significant Parties-in-Interest	UAW Local 286	x		
Other Significant Parties-in-Interest	UAW Local 292	x		
Other Significant Parties-in-Interest	UAW Local 438	x		
Other Significant Parties-in-Interest	UAW Local 467	x		
Other Significant Parties-in-Interest	UAW Local 651	x		
Other Significant Parties-in-Interest	UAW Local 662	x		
Other Significant Parties-in-Interest	UAW Local 686, Unit 19	x		
Other Significant Parties-in-Interest	UAW Local 696	x		
Other Significant Parties-in-Interest	UAW Local 699	x		
Other Significant Parties-in-Interest	UAW Local 913	x		
Other Significant Parties-in-Interest	UAW Local 969	x		
Other Significant Parties-in-Interest	UAW United Automobile, Aerospace and Agricultural Implement Workers of America	x		
Other Significant Parties-in-Interest	UAW, International Union, United Automobile, Aerospace and Agricultural Implement	x		
Other Significant Parties-in-Interest	UBS			x
Other Significant Parties-in-Interest	UBS Securities LLC			x
Other Significant Parties-in-Interest	UGI Energy Services	x		
Other Significant Parties-in-Interest	UMB Bank Colorado Downtown Banking Center	x		
Other Significant Parties-in-Interest	UMB Bank Colorado, N.A.	x		
Other Significant Parties-in-Interest	Umicore SA	x		
Other Significant Parties-in-Interest	Unigraphics Solutions Inc	x		
Other Significant Parties-in-Interest	Union Gas System, Inc.	x		

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Other Significant Parties-in-Interest	United States - DSSG Purchase Order Overpayment	x		
Other Significant Parties-in-Interest	United States - Infratrol Cure Ovens - Breach of Warranty	x		
Other Significant Parties-in-Interest	United States Aviation Insurance Group (USAIG) and others	x		
Other Significant Parties-in-Interest	United Steelworkers of America	x		
Other Significant Parties-in-Interest	United Steelworkers of America AFL-CIO/CLC, Local Union 87	x		
Other Significant Parties-in-Interest	Uria & Menendes	x		
Other Significant Parties-in-Interest	Urquhart-Dykes & Lord	x		
Other Significant Parties-in-Interest	URS Corporation		x	
Other Significant Parties-in-Interest	US Specialty/HCC	x		
Other Significant Parties-in-Interest	US Steel Corporation			x
Other Significant Parties-in-Interest	USAIG	x		
Other Significant Parties-in-Interest	USW Local 87	x		
Other Significant Parties-in-Interest	USWA United Steelworkers of America AFL-CIO/CLC	x		
Other Significant Parties-in-Interest	Utendahl Capital Partners, L.P.	x		
Other Significant Parties-in-Interest	UVA Machine Company	x		
Other Significant Parties-in-Interest	Valeo Climate Control USA	x		
Other Significant Parties-in-Interest	Valeo Electrical Systems, Inc.	x		
Other Significant Parties-in-Interest	Valeo North American Corporate	x		
Other Significant Parties-in-Interest	Valeo SA	x		
Other Significant Parties-in-Interest	Valeo Switches and Detection Systems, Inc.	x		
Other Significant Parties-in-Interest	Valley Trucking Co Inc	x		
Other Significant Parties-in-Interest	Value Analysis Corporation	x		
Other Significant Parties-in-Interest	Value Analysis Inc.	x		
Other Significant Parties-in-Interest	Vanguard Distributors Inc	x		
Other Significant Parties-in-Interest	Varilease Corporation	x		
Other Significant Parties-in-Interest	Vasquez, Joe R. d/b/a Farmers' Marketing Service	x		
Other Significant Parties-in-Interest	Vauxhall Motors Ltd	x		
Other Significant Parties-in-Interest	VCD Engg and Consultants	x		
Other Significant Parties-in-Interest	Vectren Energy	x		
Other Significant Parties-in-Interest	VEHVAC	x		
Other Significant Parties-in-Interest	Venable LLP	x		
Other Significant Parties-in-Interest	Ventra - Tech	x		
Other Significant Parties-in-Interest	Vercruyse Metz & Murray (Bingham Farms, MI)	x		
Other Significant Parties-in-Interest	Vereeinigde	x		
Other Significant Parties-in-Interest	Verilink Corporation	x		
Other Significant Parties-in-Interest	Viasystems Canada Inc	x		
Other Significant Parties-in-Interest	Viasystems Group Inc	x		
Other Significant Parties-in-Interest	Vicki Lynn Marion, as Personal Representative of the Estate of Mark Marion	x		
Other Significant Parties-in-Interest	Victory Packaging Inc	x		
Other Significant Parties-in-Interest	Vincent J. Coletta	x		
Other Significant Parties-in-Interest	Vincent, Leo J.	x		
Other Significant Parties-in-Interest	Vishay Intertechnology		x	x
Other Significant Parties-in-Interest	VK Wadhwani	x		
Other Significant Parties-in-Interest	Volvo Do Brazil Veiculos LTDA.	x		
Other Significant Parties-in-Interest	Volvo Parts North America, Inc.	x		
Other Significant Parties-in-Interest	von Kreisler Selting Werner	x		
Other Significant Parties-in-Interest	VTS	x		
Other Significant Parties-in-Interest	VW Group	x		
Other Significant Parties-in-Interest	Wabash Technologies Inc	x		
Other Significant Parties-in-Interest	Wachovia Capital Markets, LLC	x		
Other Significant Parties-in-Interest	Wagner & Geyer	x		
Other Significant Parties-in-Interest	Waldo, Richard L.	x		
Other Significant Parties-in-Interest	Walker, Joyce	x		
Other Significant Parties-in-Interest	Walter Keith Lawson	x		
Other Significant Parties-in-Interest	Wanxiang Group Corp	x		

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Other Significant Parties-in-Interest	Ward Norris Heller & Reidy, LLP (Rochester, NY)	x		
Other Significant Parties-in-Interest	Warner Eno, Leslie A.	x		
Other Significant Parties-in-Interest	Washington Patent Services, Inc. (South Pasadena, FL)	x		
Other Significant Parties-in-Interest	Watkins Ludlam Winter & Stennis, P.A.			x
Other Significant Parties-in-Interest	Watkins Motor Lines		x	
Other Significant Parties-in-Interest	Waupaca Foundry Inc	x		
Other Significant Parties-in-Interest	Wax Law Group	x		
Other Significant Parties-in-Interest	Wayne Conwell	x		
Other Significant Parties-in-Interest	Wayne State Univ.	x		
Other Significant Parties-in-Interest	Webb Law Firm	x		
Other Significant Parties-in-Interest	Webb Ziesenhein Logsdon Orkin & Hanson, P.C. (Pittsburgh, PA)	x		
Other Significant Parties-in-Interest	Weber, Herman	x		
Other Significant Parties-in-Interest	Weingarten & Reid (Albany, NY)	x		
Other Significant Parties-in-Interest	Welch Consulting, LTD (Santa Monica, CA)	x		
Other Significant Parties-in-Interest	Wells Fargo Bank Northwest, Trustee		x	
Other Significant Parties-in-Interest	Wells, Anderson & Race, LLC (Denver, CO)	x		
Other Significant Parties-in-Interest	Wesley D. Pack Jr. (Gilbert, AZ)	x		
Other Significant Parties-in-Interest	West, Roleda	x		
Other Significant Parties-in-Interest	Weyer, Frank	x		
Other Significant Parties-in-Interest	Wheeler Brothers Inc.	x		
Other Significant Parties-in-Interest	Wheeler, Bruce C.	x		
Other Significant Parties-in-Interest	Whitaker, Samuel F.	x		
Other Significant Parties-in-Interest	White and Williams LLP		x	
Other Significant Parties-in-Interest	Whitehead, Anthony	x		
Other Significant Parties-in-Interest	Whiteside Communication Management (Southfield, MI)	x		
Other Significant Parties-in-Interest	Whitmire, Steven Lee	x		
Other Significant Parties-in-Interest	WHX Corp	x		
Other Significant Parties-in-Interest	Wiederholt GmbH Vincenz	x		
Other Significant Parties-in-Interest	WIEG, Inc. (Madison, WI)	x		
Other Significant Parties-in-Interest	Wieland Werke AG	x		
Other Significant Parties-in-Interest	Wilh Werhahn	x		
Other Significant Parties-in-Interest	William Ashburn	x		
Other Significant Parties-in-Interest	William Blaeser	x		
Other Significant Parties-in-Interest	William D. Cornwell	x		
Other Significant Parties-in-Interest	William D. Hanline	x		
Other Significant Parties-in-Interest	William Harper	x		
Other Significant Parties-in-Interest	William Jensen	x		
Other Significant Parties-in-Interest	William L. Freeh	x		
Other Significant Parties-in-Interest	William L. Seldeen, Esq.	x		
Other Significant Parties-in-Interest	William P. Edwards	x		
Other Significant Parties-in-Interest	William R. Jentes P.C. (Chicago, IL)	x		
Other Significant Parties-in-Interest	Williams Capital Group, L.P.	x		
Other Significant Parties-in-Interest	Williams Mullen Clark & Dobbins (Richmond, VA)	x		
Other Significant Parties-in-Interest	Williams, Lester	x		
Other Significant Parties-in-Interest	Williams, Modina	x		
Other Significant Parties-in-Interest	Willis, Steven	x		
Other Significant Parties-in-Interest	Wilmer Law Offices, Inc.	x		
Other Significant Parties-in-Interest	Wilson, Elser, Moskowitz, Edelman & Dicker L.L.P.			x
Other Significant Parties-in-Interest	Wilson, Loretta	x		
Other Significant Parties-in-Interest	Wilson, Steven E.	x		
Other Significant Parties-in-Interest	Winbush, Meatha	x		
Other Significant Parties-in-Interest	Windsor Mold Inc.	x		
Other Significant Parties-in-Interest	Winship Rehabilitation, Inc. (Cheektawaga, NY)	x		
Other Significant Parties-in-Interest	Winston & Srawn LLP NY		x	
Other Significant Parties-in-Interest	Wisconsin Department of Natural Resources	x		

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Other Significant Parties-in-Interest	Wise, Carter, Child & Caraway		x	
Other Significant Parties-in-Interest	Wisehart, Rhonda	x		
Other Significant Parties-in-Interest	Wolan, Lea	x		
Other Significant Parties-in-Interest	Wood, Herron & Evans, L.L.P.	x		
Other Significant Parties-in-Interest	Wood, Ralph	x		
Other Significant Parties-in-Interest	Woodard, Anthony	x		
Other Significant Parties-in-Interest	Wooden & McLaughlin, LLP (Indianapolis, IN)			
Other Significant Parties-in-Interest	Woodward Diesel Pump	x		
Other Significant Parties-in-Interest	Woodward Hobson & Fulton (Louisville, KY)	x		
Other Significant Parties-in-Interest	Woolcott & Company	x		
Other Significant Parties-in-Interest	Workers Health	x		
Other Significant Parties-in-Interest	Workers of America	x		
Other Significant Parties-in-Interest	World Class Engineering	x		
Other Significant Parties-in-Interest	Wren Industries Inc	x		
Other Significant Parties-in-Interest	Wright Lindsey & Jennings LLP	x		
Other Significant Parties-in-Interest	Wright, Eugene A.	x		
Other Significant Parties-in-Interest	Wyoming Public Schools	x		
Other Significant Parties-in-Interest	Xandex, Inc.	x		
Other Significant Parties-in-Interest	Xavier De Ryck (France)	x		
Other Significant Parties-in-Interest	Xel Communications, Inc.	x		
Other Significant Parties-in-Interest	XM Email LLC	x		
Other Significant Parties-in-Interest	Xpedex	x		
Other Significant Parties-in-Interest	Yates, Dale A.	x		
Other Significant Parties-in-Interest	Yorozu	x		
Other Significant Parties-in-Interest	Young & Basile P.C. (Troy, MI)	x		
Other Significant Parties-in-Interest	Young, Karl L.	x		
Other Significant Parties-in-Interest	Young, Michael	x		
Other Significant Parties-in-Interest	Yount, Loretta	x		
Other Significant Parties-in-Interest	Yuasa & Hara (Japan)	x		
Other Significant Parties-in-Interest	Yudhveer Yadav	x		
Other Significant Parties-in-Interest	Zaril Enterprises	x		
Other Significant Parties-in-Interest	Zeanah, Hust & Summerford	x		
Other Significant Parties-in-Interest	Zeppelin-Stiftung	x		
Other Significant Parties-in-Interest	Zimmermann & Associates	x		
Other Significant Parties-in-Interest	Zoe Medical, Inc.	x		
Other Significant Parties-in-Interest	Zurich American Insurance Company		x	x
Other Significant Parties-in-interest Attorneys retained in connection with the Chapter 11 proceedin	Abbey Gardy, LLP			x
Other Significant Parties-in-interest Attorneys retained in connection with the Chapter 11 proceedin	Afredo Z. Padilla, Esq.	x		
Other Significant Parties-in-interest Attorneys retained in connection with the Chapter 11 proceedin	Alen J. Counard, P.C.	x		
Other Significant Parties-in-interest Attorneys retained in connection with the Chapter 11 proceedin	Alexander Logan & Hunt	x		
Other Significant Parties-in-interest Attorneys retained in connection with the Chapter 11 proceedin	Andrew P. Abood, Esq.	x		
Other Significant Parties-in-interest Attorneys retained in connection with the Chapter 11 proceedin	Archer & Greiner	x		
Other Significant Parties-in-interest Attorneys retained in connection with the Chapter 11 proceedin	Bailey Cavalieri LLC	x		
Other Significant Parties-in-interest Attorneys retained in connection with the Chapter 11 proceedin	Barry D. Adler, Esq., Adler & Associates	x		
Other Significant Parties-in-interest Attorneys retained in connection with the Chapter 11 proceedin	Beck, Redden & Secrest	x		

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Other Significant Parties-in-interest Attorneys retained in connection with the Chapter 11 proceedin	Beers, Anderson, Jackson, Patty & Van Heest, P.C.	x		
Other Significant Parties-in-interest Attorneys retained in connection with the Chapter 11 proceedin	Berg Hill Greenleaf & Ruscitti LLP	x		
Other Significant Parties-in-interest Attorneys retained in connection with the Chapter 11 proceedin	Bleakley, Cypher, Parent, Warren & Quinn, P.C.	x		
Other Significant Parties-in-interest Attorneys retained in connection with the Chapter 11 proceedin	Blecher & Collins, P.C.	x		
Other Significant Parties-in-interest Attorneys retained in connection with the Chapter 11 proceedin	Cady, Mastromarco & Jahn, P.C.	x		
Other Significant Parties-in-interest Attorneys retained in connection with the Chapter 11 proceedin	Canales & Simonson, P.C.	x		
Other Significant Parties-in-interest Attorneys retained in connection with the Chapter 11 proceedin	Carrigan, McCloskey & Roberson, LLP	x		
Other Significant Parties-in-interest Attorneys retained in connection with the Chapter 11 proceedin	Casper & Casper	x		
Other Significant Parties-in-interest Attorneys retained in connection with the Chapter 11 proceedin	Cellino & Barnes, P.C.	x		
Other Significant Parties-in-interest Attorneys retained in connection with the Chapter 11 proceedin	Chapman, Lewis and Swan	x		
Other Significant Parties-in-interest Attorneys retained in connection with the Chapter 11 proceedin	Clash, Klemchuk, Roach & Powers LLP	x		
Other Significant Parties-in-interest Attorneys retained in connection with the Chapter 11 proceedin	Clifford Law Offices, P.C.	x		
Other Significant Parties-in-interest Attorneys retained in connection with the Chapter 11 proceedin	Clouse Dunn Hirsch LLP	x		
Other Significant Parties-in-interest Attorneys retained in connection with the Chapter 11 proceedin	Cohen, Milstein, Hausfeld & Toll, P.L.L.C.			x
Other Significant Parties-in-interest Attorneys retained in connection with the Chapter 11 proceedin	Cole, Cole & Easley, P.C.	x		
Other Significant Parties-in-interest Attorneys retained in connection with the Chapter 11 proceedin	Compliance Counsel, Lear Corporation		x	x
Other Significant Parties-in-interest Attorneys retained in connection with the Chapter 11 proceedin	Coolidge, Wall, Womsley & Lombard, LPA	x		
Other Significant Parties-in-interest Attorneys retained in connection with the Chapter 11 proceedin	Couzens, Lansky, Fealk, Ellis & Lazar PC	x		
Other Significant Parties-in-interest Attorneys retained in connection with the Chapter 11 proceedin	Covington & Burling			x
Other Significant Parties-in-interest Attorneys retained in connection with the Chapter 11 proceedin	David A. Hodges, Esq.	x		
Other Significant Parties-in-interest Attorneys retained in connection with the Chapter 11 proceedin	Davis & Davis	x		

Category	Interested Party	No Connection	Prior Connection	Current Connection
Other Significant Parties-in-interest Attorneys retained in connection with the Chapter 11 proceedin	Dockins Turnage & Banks	x		
Other Significant Parties-in-interest Attorneys retained in connection with the Chapter 11 proceedin	Donald W. Bond, Esq.	x		
Other Significant Parties-in-interest Attorneys retained in connection with the Chapter 11 proceedin	Douglas J. Emonds, Esq.	x		
Other Significant Parties-in-interest Attorneys retained in connection with the Chapter 11 proceedin	Dyer, Garofalo, Mann & Schultz	x		
Other Significant Parties-in-interest Attorneys retained in connection with the Chapter 11 proceedin	Elwood S. Simon & Associates, P.C.	x		
Other Significant Parties-in-interest Attorneys retained in connection with the Chapter 11 proceedin	Everado Abrego, Esq.	x		
Other Significant Parties-in-interest Attorneys retained in connection with the Chapter 11 proceedin	Faruqi & Faruqi, LLP	x		
Other Significant Parties-in-interest Attorneys retained in connection with the Chapter 11 proceedin	Fieger, Fieger, Kenney and Johnson	x		
Other Significant Parties-in-interest Attorneys retained in connection with the Chapter 11 proceedin	Finklestein & Krinsk, LLP	x		
Other Significant Parties-in-interest Attorneys retained in connection with the Chapter 11 proceedin	Fire, Arndt & Danborn PC	x		
Other Significant Parties-in-interest Attorneys retained in connection with the Chapter 11 proceedin	Fitch, Even, Tabin & Flannery		x	
Other Significant Parties-in-interest Attorneys retained in connection with the Chapter 11 proceedin	Frank J. Dolce, Esquire	x		
Other Significant Parties-in-interest Attorneys retained in connection with the Chapter 11 proceedin	Franklin & Greenfield LLC	x		
Other Significant Parties-in-interest Attorneys retained in connection with the Chapter 11 proceedin	Gainey & McKenna	x		
Other Significant Parties-in-interest Attorneys retained in connection with the Chapter 11 proceedin	Gene T. Moore, Esq.	x		
Other Significant Parties-in-interest Attorneys retained in connection with the Chapter 11 proceedin	Gilardi & Co., Inc.	x		
Other Significant Parties-in-interest Attorneys retained in connection with the Chapter 11 proceedin	Gilbert, Frank, Ollanik & Komyatte, P.C.	x		
Other Significant Parties-in-interest Attorneys retained in connection with the Chapter 11 proceedin	Greak & Smith, P.C.	x		
Other Significant Parties-in-interest Attorneys retained in connection with the Chapter 11 proceedin	Guel, Mills, Nims & Pylman LLP	x		
Other Significant Parties-in-interest Attorneys retained in connection with the Chapter 11 proceedin	Hagens Berman Sobol Shapiro	x		
Other Significant Parties-in-interest Attorneys retained in connection with the Chapter 11 proceedin	Hardwick & Knoght	x		

Category	Interested Party	No Connection	Prior Connection	Current Connection
Other Significant Parties-in-interest Attorneys retained in connection with the Chapter 11 proceedin	Hertz, Schram & Saretsky, P.C.	x		
Other Significant Parties-in-interest Attorneys retained in connection with the Chapter 11 proceedin	Hilary Rule	x		
Other Significant Parties-in-interest Attorneys retained in connection with the Chapter 11 proceedin	Hoagland, Longo, Moran, Dunst & Doukas	x		
Other Significant Parties-in-interest Attorneys retained in connection with the Chapter 11 proceedin	Holden, Kindwell, Hahn & Crapo, P.L.L.C.	x		
Other Significant Parties-in-interest Attorneys retained in connection with the Chapter 11 proceedin	Howard Langer, Esquire, Golumb Honik & Langer	x		
Other Significant Parties-in-interest Attorneys retained in connection with the Chapter 11 proceedin	Jenner & Block		x	x
Other Significant Parties-in-interest Attorneys retained in connection with the Chapter 11 proceedin	Jennifer M. Stec, Intellectual Property Counsel, FGTL Office of the General Counsel	x		
Other Significant Parties-in-interest Attorneys retained in connection with the Chapter 11 proceedin	Johnson, Rasmussen, Robinson & Allen, P.L.C.	x		
Other Significant Parties-in-interest Attorneys retained in connection with the Chapter 11 proceedin	Kaplan Fox & Klisheimer LLP	x		
Other Significant Parties-in-interest Attorneys retained in connection with the Chapter 11 proceedin	Karl Kucklemam	x		
Other Significant Parties-in-interest Attorneys retained in connection with the Chapter 11 proceedin	Keller Rohrback, L.L.P.	x		
Other Significant Parties-in-interest Attorneys retained in connection with the Chapter 11 proceedin	Ker, Russell & Weber		x	
Other Significant Parties-in-interest Attorneys retained in connection with the Chapter 11 proceedin	Kimberley & Miles, P.C.	x		
Other Significant Parties-in-interest Attorneys retained in connection with the Chapter 11 proceedin	Langston Sweet & Freese	x		
Other Significant Parties-in-interest Attorneys retained in connection with the Chapter 11 proceedin	Laudig George Rutherford & Sipes	x		
Other Significant Parties-in-interest Attorneys retained in connection with the Chapter 11 proceedin	Law Office of Carlos E. Hernandez, Jr.	x		
Other Significant Parties-in-interest Attorneys retained in connection with the Chapter 11 proceedin	Law Office of Klari Neuwelt	x		
Other Significant Parties-in-interest Attorneys retained in connection with the Chapter 11 proceedin	Law Office of Leon Russell, P.C.	x		
Other Significant Parties-in-interest Attorneys retained in connection with the Chapter 11 proceedin	Law Offices of Brian M. Felgoise, PC	x		
Other Significant Parties-in-interest Attorneys retained in connection with the Chapter 11 proceedin	Law Offices of Charles J. Piven, P.A.	x		
Other Significant Parties-in-interest Attorneys retained in connection with the Chapter 11 proceedin	Law Offices of G. Lynn Shumway	x		

Category	Interested Party	No Connection	Prior Connection	Current Connection
Other Significant Parties-in-interest Attorneys retained in connection with the Chapter 11 proceedin	Law Offices of Maloney & Campolo	x		
Other Significant Parties-in-interest Attorneys retained in connection with the Chapter 11 proceedin	Lerach Coughlin Stoia Geller Rudman & Robbins LLP	x		
Other Significant Parties-in-interest Attorneys retained in connection with the Chapter 11 proceedin	Lester, Schwab, Katz & Dwyer	x		
Other Significant Parties-in-interest Attorneys retained in connection with the Chapter 11 proceedin	Levin Simes & Kaiser LLP	x		
Other Significant Parties-in-interest Attorneys retained in connection with the Chapter 11 proceedin	Lewis & Lewis, P.C.	x		
Other Significant Parties-in-interest Attorneys retained in connection with the Chapter 11 proceedin	Lieff, Cabraser, Heiman & Bernstein, LLP	x		
Other Significant Parties-in-interest Attorneys retained in connection with the Chapter 11 proceedin	Linda Drillock, Esq.	x		
Other Significant Parties-in-interest Attorneys retained in connection with the Chapter 11 proceedin	Lisa J. Leebove (Pro hac vice)	x		
Other Significant Parties-in-interest Attorneys retained in connection with the Chapter 11 proceedin	Liss & Shapero	x		
Other Significant Parties-in-interest Attorneys retained in connection with the Chapter 11 proceedin	Lowey Dannenberg Bemporad & Selinger, P.C.	x		
Other Significant Parties-in-interest Attorneys retained in connection with the Chapter 11 proceedin	M. Beth Sax	x		
Other Significant Parties-in-interest Attorneys retained in connection with the Chapter 11 proceedin	Marian P. Rosner, Esq., Robert C. Finkel, Esq., Carl L. Stine, Esq.	x		
Other Significant Parties-in-interest Attorneys retained in connection with the Chapter 11 proceedin	Mark Wilson, Esq., Attorney At Law	x		
Other Significant Parties-in-interest Attorneys retained in connection with the Chapter 11 proceedin	Mastromarco & Jahn, PC	x		
Other Significant Parties-in-interest Attorneys retained in connection with the Chapter 11 proceedin	McCaslin, Imbus & McCaslin		x	
Other Significant Parties-in-interest Attorneys retained in connection with the Chapter 11 proceedin	McTigue Law Firm	x		
Other Significant Parties-in-interest Attorneys retained in connection with the Chapter 11 proceedin	METLIFE, Michelle Constandse, Esq.	x		
Other Significant Parties-in-interest Attorneys retained in connection with the Chapter 11 proceedin	Meyer and Williams	x		
Other Significant Parties-in-interest Attorneys retained in connection with the Chapter 11 proceedin	Miller Faucher and Cafferty LLP	x		
Other Significant Parties-in-interest Attorneys retained in connection with the Chapter 11 proceedin	Miller Shea P.C.	x		
Other Significant Parties-in-interest Attorneys retained in connection with the Chapter 11 proceedin	Miro, Weiner & Kramer	x		

Category	Interested Party	No Connection	Prior Connection	Current Connection
Other Significant Parties-in-interest Attorneys retained in connection with the Chapter 11 proceedin	Moore, Walters, Thompson, Thomas, Papillion & Cullens	x		
Other Significant Parties-in-interest Attorneys retained in connection with the Chapter 11 proceedin	Morgan & Meyers PLC	x		
Other Significant Parties-in-interest Attorneys retained in connection with the Chapter 11 proceedin	Morris, Cantor, Lukasik, Dolce, Panepinto, P.C.	x		
Other Significant Parties-in-interest Attorneys retained in connection with the Chapter 11 proceedin	Much Shelist Freed Denenberg Ament & Rubenstein, P.C	x		
Other Significant Parties-in-interest Attorneys retained in connection with the Chapter 11 proceedin	NBR Antitrust Litigation (Crompton), c/o Gilardi & Co., LLC	x		
Other Significant Parties-in-interest Attorneys retained in connection with the Chapter 11 proceedin	Norman Jolly, Esq.	x		
Other Significant Parties-in-interest Attorneys retained in connection with the Chapter 11 proceedin	ONeill, Wallace & Doyle, P.C.			x
Other Significant Parties-in-interest Attorneys retained in connection with the Chapter 11 proceedin	Parmenter OToole	x		
Other Significant Parties-in-interest Attorneys retained in connection with the Chapter 11 proceedin	Peter D. Fischbein, Esq.	x		
Other Significant Parties-in-interest Attorneys retained in connection with the Chapter 11 proceedin	Polsinelli Shalton Welte Suelthaus, PC	x		
Other Significant Parties-in-interest Attorneys retained in connection with the Chapter 11 proceedin	Price Potter Jackson & Mellowitz PC	x		
Other Significant Parties-in-interest Attorneys retained in connection with the Chapter 11 proceedin	Primary at Johnston Bartin is John Sheffield	x		
Other Significant Parties-in-interest Attorneys retained in connection with the Chapter 11 proceedin	Quinn Emanuel Urquhart Oliver & Hedges, LLP		x	x
Other Significant Parties-in-interest Attorneys retained in connection with the Chapter 11 proceedin	Richard Hawkins & Young, LLP	x		
Other Significant Parties-in-interest Attorneys retained in connection with the Chapter 11 proceedin	Robert F. Garvey, Esq., Daniel P. Beck, Esq.	x		
Other Significant Parties-in-interest Attorneys retained in connection with the Chapter 11 proceedin	Rogers County District Attorney, Assistant D.A. Patrick Abitbel	x		
Other Significant Parties-in-interest Attorneys retained in connection with the Chapter 11 proceedin	Sallee Law Firm	x		
Other Significant Parties-in-interest Attorneys retained in connection with the Chapter 11 proceedin	Schatz & Nobel, P.C.			x
Other Significant Parties-in-interest Attorneys retained in connection with the Chapter 11 proceedin	Schwartz Law Firm, P.C.	x		
Other Significant Parties-in-interest Attorneys retained in connection with the Chapter 11 proceedin	Scott & Scott, LLC	x		
Other Significant Parties-in-interest Attorneys retained in connection with the Chapter 11 proceedin	Sheila M. Bossier PLLC	x		

Category	Interested Party	No Connection	Prior Connection	Current Connection
Other Significant Parties-in-interest Attorneys retained in connection with the Chapter 11 proceedin	Sher Garner Cahill Richter Klein & Hilbert, L.L.C.	x		
Other Significant Parties-in-interest Attorneys retained in connection with the Chapter 11 proceedin	Sherrie Savett, Esq.	x		
Other Significant Parties-in-interest Attorneys retained in connection with the Chapter 11 proceedin	SimmonsCooper, LLC.	x		
Other Significant Parties-in-interest Attorneys retained in connection with the Chapter 11 proceedin	Smith, Spires & Pddy, P.C.	x		
Other Significant Parties-in-interest Attorneys retained in connection with the Chapter 11 proceedin	Spector Roseman & Kodroff, PC	x		
Other Significant Parties-in-interest Attorneys retained in connection with the Chapter 11 proceedin	Squitieri & Fearon, LLP	x		
Other Significant Parties-in-interest Attorneys retained in connection with the Chapter 11 proceedin	Stanley J. Walter, Esq.	x		
Other Significant Parties-in-interest Attorneys retained in connection with the Chapter 11 proceedin	Statman Harris Siegel & Eyrich LLC	x		
Other Significant Parties-in-interest Attorneys retained in connection with the Chapter 11 proceedin	Stephen F. Wasinger PLC	x		
Other Significant Parties-in-interest Attorneys retained in connection with the Chapter 11 proceedin	Stewart & Stewart	x		
Other Significant Parties-in-interest Attorneys retained in connection with the Chapter 11 proceedin	Terence L. Fague, Esq., Nicole M. Ruhenkamp, Esq.	x		
Other Significant Parties-in-interest Attorneys retained in connection with the Chapter 11 proceedin	Thacher Proffitt & Wood			
Other Significant Parties-in-interest Attorneys retained in connection with the Chapter 11 proceedin	The Ackerson Group	x		
Other Significant Parties-in-interest Attorneys retained in connection with the Chapter 11 proceedin	The Padberg & Corrigan Law Firm	x		
Other Significant Parties-in-interest Attorneys retained in connection with the Chapter 11 proceedin	The Roth Firm	x		
Other Significant Parties-in-interest Attorneys retained in connection with the Chapter 11 proceedin	Thomas, Garvey, Garvey and Sciotti	x		
Other Significant Parties-in-interest Attorneys retained in connection with the Chapter 11 proceedin	Thompson & Knight LLP		x	x
Other Significant Parties-in-interest Attorneys retained in connection with the Chapter 11 proceedin	Tucker Ellis & West	x		
Other Significant Parties-in-interest Attorneys retained in connection with the Chapter 11 proceedin	United States Attorneys Office, Southern District of Texas	x		
Other Significant Parties-in-interest Attorneys retained in connection with the Chapter 11 proceedin	Vanessa Tauzin, Paris Counsel	x		
Other Significant Parties-in-interest Attorneys retained in connection with the Chapter 11 proceedin	Varnum Ridderind Schmidt Howlett		x	

Category	Interested Party	No Connection	Prior Connection	Current Connection
Other Significant Parties-in-interest Attorneys retained in connection with the Chapter 11 proceedin	Warren M. Pulner Attny at Law	x		
Other Significant Parties-in-interest Attorneys retained in connection with the Chapter 11 proceedin	Weaver & Young	x		
Other Significant Parties-in-interest Attorneys retained in connection with the Chapter 11 proceedin	Wechsler Harwood LLP			x
Other Significant Parties-in-interest Attorneys retained in connection with the Chapter 11 proceedin	Weitz & Luxenberg, P.C.	x		
Other Significant Parties-in-interest Attorneys retained in connection with the Chapter 11 proceedin	William Alcosta PLLC	x		
Other Significant Parties-in-interest Attorneys retained in connection with the Chapter 11 proceedin	William S. Weiler, Esq.	x		
Other Significant Parties-in-interest Attorneys retained in connection with the Chapter 11 proceedin	Wolf Halenstein Adler Freeman & Hertz LLP	x		
Other Significant Parties-in-interest Attorneys retained in connection with the Chapter 11 proceedin	Yaldo & Domestein, P.L.L.C.	x		
Other Significant Parties-in-interest Attorneys retained in connection with the Chapter 11 proceedin	Young & Susser, P.C.	x		
Other Significant Parties-in-interest Attorneys retained in connection with the Chapter 11 proceedin	Yzaguirre & Chapa	x		
Other Significant Parties-in-interest Attorneys retained in connection with the Chapter 11 proceedin	Zelle, Hormann, Voelbelm, Mason & Gette LLP	x		
Parties to the Debtors Significant Executory Contr	Gatewat Industries	x		
Parties to the Debtors Significant Executory Contracts and Leases	(KDAC) Daewoo Motor Company	x		
Parties to the Debtors Significant Executory Contracts and Leases	1401 Troy Associates Limited Partnership	x		
Parties to the Debtors Significant Executory Contracts and Leases	2574 E. River Rd. Bldg. 10 LLC	x		
Parties to the Debtors Significant Executory Contracts and Leases	500 Commerce LLC	x		
Parties to the Debtors Significant Executory Contracts and Leases	ACG Componentes	x		
Parties to the Debtors Significant Executory Contracts and Leases	Adrian (City of) MI	x		
Parties to the Debtors Significant Executory Contracts and Leases	Advanced Casting Technologies	x		
Parties to the Debtors Significant Executory Contracts and Leases	AEP (Public Svc Co Oklahoma) OK		x	x
Parties to the Debtors Significant Executory Contracts and Leases	AFOSR	x		
Parties to the Debtors Significant Executory Contracts and Leases	Alabama Gas Corporation	x		
Parties to the Debtors Significant Executory Contracts and Leases	Alabama Power Co			x
Parties to the Debtors Significant Executory Contracts and Leases	Alexander Long, III	x		
Parties to the Debtors Significant Executory Contracts and Leases	Alma Products	x		
Parties to the Debtors Significant Executory Contracts and Leases	Ambrake Corp		x	
Parties to the Debtors Significant Executory Contracts and Leases	American Finance Group	x		

Category	Interested Party	No Connection	Prior Connection	Current Connection
Parties to the Debtors Significant Executory Contracts and Leases	Ameritech Information Systems, Inc.	x		
Parties to the Debtors Significant Executory Contracts and Leases	Ameritech Mobile Services, Inc.	x		
Parties to the Debtors Significant Executory Contracts and Leases	Amherst Commerce Park	x		
Parties to the Debtors Significant Executory Contracts and Leases	Amsterdam Funding Corporation	x		
Parties to the Debtors Significant Executory Contracts and Leases	Anderson City Utilities IN	x		
Parties to the Debtors Significant Executory Contracts and Leases	Antec Electric System Co. Ltd	x		
Parties to the Debtors Significant Executory Contracts and Leases	Anxebusiness Corp.	x		
Parties to the Debtors Significant Executory Contracts and Leases	ARC Automotive Inc	x		
Parties to the Debtors Significant Executory Contracts and Leases	ARL	x		
Parties to the Debtors Significant Executory Contracts and Leases	ASEC Exhaust Systems	x		
Parties to the Debtors Significant Executory Contracts and Leases	Aspire Building, LLC	x		
Parties to the Debtors Significant Executory Contracts and Leases	AT&T Solutions, Inc.			x
Parties to the Debtors Significant Executory Contracts and Leases	Autonova	x		
Parties to the Debtors Significant Executory Contracts and Leases	AXNe	x		
Parties to the Debtors Significant Executory Contracts and Leases	Bank One, NA (Main Office Chicago)			x
Parties to the Debtors Significant Executory Contracts and Leases	Barrister Executive Suites, Inc.	x		
Parties to the Debtors Significant Executory Contracts and Leases	Beijing Delphi Wanyuan Engine Management Systems Company, Ltd.	x		
Parties to the Debtors Significant Executory Contracts and Leases	Beijing WY-GM Automotive Electric	x		
Parties to the Debtors Significant Executory Contracts and Leases	Blue Cross Blue Shield		x	
Parties to the Debtors Significant Executory Contracts and Leases	Blue Ridge Asset Funding Corporation	x		
Parties to the Debtors Significant Executory Contracts and Leases	Blue Totes Atlantis	x		
Parties to the Debtors Significant Executory Contracts and Leases	Bluetooth	x		
Parties to the Debtors Significant Executory Contracts and Leases	Borla Romcat	x		
Parties to the Debtors Significant Executory Contracts and Leases	Bridgestone T.G. Australia Pty. Ltd	x		
Parties to the Debtors Significant Executory Contracts and Leases	Brookhaven (City of) MS	x		
Parties to the Debtors Significant Executory Contracts and Leases	BSH Industries (agreement with FUBA)	x		
Parties to the Debtors Significant Executory Contracts and Leases	Buena Vista Wtr & Swr Dept MI	x		
Parties to the Debtors Significant Executory Contracts and Leases	Bujias Mexicanas (BUMEX)	x		
Parties to the Debtors Significant Executory Contracts and Leases	Burton (City of) MI	x		
Parties to the Debtors Significant Executory Contracts and Leases	C.E. Communications	x		
Parties to the Debtors Significant Executory Contracts and Leases	CADPO	x		
Parties to the Debtors Significant Executory Contracts and Leases	Calsonic North America, Inc.	x		

Category	Interested Party	No Connection	Prior Connection	Current Connection
Parties to the Debtors Significant Executory Contracts and Leases	Caretools, Inc.	x		
Parties to the Debtors Significant Executory Contracts and Leases	Central Power & Light Co TX	x		
Parties to the Debtors Significant Executory Contracts and Leases	Chemical Reclamation Svcs Inc USA	x		
Parties to the Debtors Significant Executory Contracts and Leases	Cherokee North Kansas City, LLC	x		
Parties to the Debtors Significant Executory Contracts and Leases	CIGNA Behavioral Health	x		
Parties to the Debtors Significant Executory Contracts and Leases	Citibank, N.A.			x
Parties to the Debtors Significant Executory Contracts and Leases	Citizens Gas & Coke Utility IN	x		
Parties to the Debtors Significant Executory Contracts and Leases	Citizens Gas of Westfield IN	x		
Parties to the Debtors Significant Executory Contracts and Leases	City of Laurel, Mississippi	x		
Parties to the Debtors Significant Executory Contracts and Leases	City of Tulsa, Oklahoma	x		
Parties to the Debtors Significant Executory Contracts and Leases	Clifford Electronics, Inc.	x		
Parties to the Debtors Significant Executory Contracts and Leases	Clinton (City of) MS	x		
Parties to the Debtors Significant Executory Contracts and Leases	Cole Managed Vision		x	
Parties to the Debtors Significant Executory Contracts and Leases	Colliers Turley Martin Tckr MO	x		
Parties to the Debtors Significant Executory Contracts and Leases	Columbia Pwr & Wtr Systems TN	x		
Parties to the Debtors Significant Executory Contracts and Leases	Columbus (City of) OH	x		
Parties to the Debtors Significant Executory Contracts and Leases	Columbus Southern Power OH	x		
Parties to the Debtors Significant Executory Contracts and Leases	Commonwealth Edison IL			x
Parties to the Debtors Significant Executory Contracts and Leases	Componentes Delfa	x		
Parties to the Debtors Significant Executory Contracts and Leases	Componentes Delfa, C.A.	x		
Parties to the Debtors Significant Executory Contracts and Leases	Consumers Power Company	x		
Parties to the Debtors Significant Executory Contracts and Leases	Coopersville (City of) MI	x		
Parties to the Debtors Significant Executory Contracts and Leases	Cortland (City of) OH	x		
Parties to the Debtors Significant Executory Contracts and Leases	County of Marquette, Michigan	x		
Parties to the Debtors Significant Executory Contracts and Leases	Crown Credit Company	x		
Parties to the Debtors Significant Executory Contracts and Leases	Crown Enterprises, Inc.	x		
Parties to the Debtors Significant Executory Contracts and Leases	CSA Financial Corp	x		
Parties to the Debtors Significant Executory Contracts and Leases	Cullmann GmbH	x		
Parties to the Debtors Significant Executory Contracts and Leases	D.C. North, LLC	x		
Parties to the Debtors Significant Executory Contracts and Leases	D.O.T. Volpe Center	x		
Parties to the Debtors Significant Executory Contracts and Leases	Daesung Electric Co., Ltd.	x		
Parties to the Debtors Significant Executory Contracts and Leases	Daewoo Automotive Corporation	x		

Category	Interested Party	No Connection	Prior Connection	Current Connection
Parties to the Debtors Significant Executory Contracts and Leases	Daewoo Motor Company	x		
Parties to the Debtors Significant Executory Contracts and Leases	DAS Deutschland GmbH	x		
Parties to the Debtors Significant Executory Contracts and Leases	DAS Poland Spolka z.o.o	x		
Parties to the Debtors Significant Executory Contracts and Leases	Davis Vision			x
Parties to the Debtors Significant Executory Contracts and Leases	Dayton Power & Light Co OH			x
Parties to the Debtors Significant Executory Contracts and Leases	Dayton Power & Light OH			x
Parties to the Debtors Significant Executory Contracts and Leases	Dayton Water Dept (City of) OH	x		
Parties to the Debtors Significant Executory Contracts and Leases	DCR Properties IA, LLC	x		
Parties to the Debtors Significant Executory Contracts and Leases	Debiotech S.A.	x		
Parties to the Debtors Significant Executory Contracts and Leases	Delkor Corporation	x		
Parties to the Debtors Significant Executory Contracts and Leases	Dell Financial Services LP			x
Parties to the Debtors Significant Executory Contracts and Leases	Delph Lockheed Automotive S.A.	x		
Parties to the Debtors Significant Executory Contracts and Leases	Delphi Aftermarket France	x		
Parties to the Debtors Significant Executory Contracts and Leases	Delphi Auto Brazil E&C	x		
Parties to the Debtors Significant Executory Contracts and Leases	Delphi Auto Systems Australia	x		
Parties to the Debtors Significant Executory Contracts and Leases	Delphi Auto Systems Brazil Harrison	x		
Parties to the Debtors Significant Executory Contracts and Leases	Delphi Auto Systems India Private Limited (DASPL)	x		
Parties to the Debtors Significant Executory Contracts and Leases	Delphi Automotive Systems	x		
Parties to the Debtors Significant Executory Contracts and Leases	Delphi Automotive Systems (Thailand)	x		
Parties to the Debtors Significant Executory Contracts and Leases	Delphi Automotive Systems Australia Ltd.	x		
Parties to the Debtors Significant Executory Contracts and Leases	Delphi Automotive Systems Deutschland (Aftermarket)	x		
Parties to the Debtors Significant Executory Contracts and Leases	Delphi Automotive Systems do Brasil (E&C)	x		
Parties to the Debtors Significant Executory Contracts and Leases	Delphi Automotive Systems Espana (Logrono)	x		
Parties to the Debtors Significant Executory Contracts and Leases	Delphi Automotive Systems Espana Cadiz	x		
Parties to the Debtors Significant Executory Contracts and Leases	Delphi Automotive Systems France	x		
Parties to the Debtors Significant Executory Contracts and Leases	Delphi Automotive Systems Italia Sri (Diavia)	x		
Parties to the Debtors Significant Executory Contracts and Leases	Delphi Automotive Systems Japan (Aftermarket)	x		
Parties to the Debtors Significant Executory Contracts and Leases	Delphi Automotive Systems Lockheed UK (Aftermarket)	x		
Parties to the Debtors Significant Executory Contracts and Leases	Delphi Automotive Systems Netherlands (Aftermarket)	x		
Parties to the Debtors Significant Executory Contracts and Leases	Delphi Automotive Systems Poland Sp. Z.o.o.	x		
Parties to the Debtors Significant Executory Contracts and Leases	Delphi Automotive Systems Portugal (Ponte de Sor)	x		
Parties to the Debtors Significant Executory Contracts and Leases	Delphi Automotive Systems Spain	x		

Category	Interested Party	No Connection	Prior Connection	Current Connection
Parties to the Debtors Significant Executory Contracts and Leases	Delphi Automotive Systems Sungwoo	x		
Parties to the Debtors Significant Executory Contracts and Leases	Delphi Automotive Systems Vienna (Aspern)	x		
Parties to the Debtors Significant Executory Contracts and Leases	Delphi Calsonic Compressors	x		
Parties to the Debtors Significant Executory Contracts and Leases	Delphi Delco Electronics Europe, GmbH	x		
Parties to the Debtors Significant Executory Contracts and Leases	Delphi Delco Electronics Suzhou	x		
Parties to the Debtors Significant Executory Contracts and Leases	Delphi Delco Liverpool	x		
Parties to the Debtors Significant Executory Contracts and Leases	Delphi Diesel Systems England	x		
Parties to the Debtors Significant Executory Contracts and Leases	Delphi Diesel Systems France	x		
Parties to the Debtors Significant Executory Contracts and Leases	Delphi Diesel Systems Korea	x		
Parties to the Debtors Significant Executory Contracts and Leases	Delphi Diesel Systems Limited	x		
Parties to the Debtors Significant Executory Contracts and Leases	Delphi Diesel Systems Ltd England	x		
Parties to the Debtors Significant Executory Contracts and Leases	Delphi Diesel Systems Spain	x		
Parties to the Debtors Significant Executory Contracts and Leases	Delphi Diesel Systems Turkey	x		
Parties to the Debtors Significant Executory Contracts and Leases	Delphi Diesel Systems UK	x		
Parties to the Debtors Significant Executory Contracts and Leases	Delphi Diesel Systems, S. L. Spain	x		
Parties to the Debtors Significant Executory Contracts and Leases	Delphi Harrison Calsonic (France)	x		
Parties to the Debtors Significant Executory Contracts and Leases	Delphi Italia Automotive Systems S.r.l.	x		
Parties to the Debtors Significant Executory Contracts and Leases	Delphi Lockheed Automotiove France (Aftermarket)	x		
Parties to the Debtors Significant Executory Contracts and Leases	Delphi Mechatronic Systems, Inc.	x		
Parties to the Debtors Significant Executory Contracts and Leases	Delphi Otomotiv Sistemieri Sanayi ve Ticaret	x		
Parties to the Debtors Significant Executory Contracts and Leases	Delphi Packard Balcheng, Limited	x		
Parties to the Debtors Significant Executory Contracts and Leases	Delphi Packard Electric Co Ltd (Shanghai)	x		
Parties to the Debtors Significant Executory Contracts and Leases	Delphi Packard Electric Malaysia Sdn Bhd	x		
Parties to the Debtors Significant Executory Contracts and Leases	Delphi Packard Espana	x		
Parties to the Debtors Significant Executory Contracts and Leases	Delphi Polska Automotive Systems	x		
Parties to the Debtors Significant Executory Contracts and Leases	Delphi Saginaw Lingyun Brillance and Palio	x		
Parties to the Debtors Significant Executory Contracts and Leases	Delphi Saginaw Lingyun Jinbel	x		
Parties to the Debtors Significant Executory Contracts and Leases	Delphi Sistemas de Energia (Portugal)	x		
Parties to the Debtors Significant Executory Contracts and Leases	Delphi TVS Diesel Systems Ltd India (Lucas)	x		
Parties to the Debtors Significant Executory Contracts and Leases	Delphi-TVS Diesel Systems Ltd (India)	x		
Parties to the Debtors Significant Executory Contracts and Leases	Delta Guc	x		
Parties to the Debtors Significant Executory Contracts and Leases	Denso Corporation	x		

Category	Interested Party	No Connection	Prior Connection	Current Connection
Parties to the Debtors Significant Executory Contracts and Leases	Design Solutions	x		
Parties to the Debtors Significant Executory Contracts and Leases	Dolby Digital	x		
Parties to the Debtors Significant Executory Contracts and Leases	Dominion East Ohio OH			x
Parties to the Debtors Significant Executory Contracts and Leases	Donald R. Sweeton and Sarah E. Sweeton	x		
Parties to the Debtors Significant Executory Contracts and Leases	DOT NHTSA	x		
Parties to the Debtors Significant Executory Contracts and Leases	Downers Grove (Village of) IL	x		
Parties to the Debtors Significant Executory Contracts and Leases	Downers Grove Sanitary Dist IL	x		
Parties to the Debtors Significant Executory Contracts and Leases	DSSCSC China	x		
Parties to the Debtors Significant Executory Contracts and Leases	DSSI	x		
Parties to the Debtors Significant Executory Contracts and Leases	DuraSwitch	x		
Parties to the Debtors Significant Executory Contracts and Leases	East Ohio Gas Co.			x
Parties to the Debtors Significant Executory Contracts and Leases	EBD Ventures (Savage Enterprise)	x		
Parties to the Debtors Significant Executory Contracts and Leases	El Paso Electric Co TX	x		
Parties to the Debtors Significant Executory Contracts and Leases	El Paso Water Utils Pub Svc TX	x		
Parties to the Debtors Significant Executory Contracts and Leases	Elect	x		
Parties to the Debtors Significant Executory Contracts and Leases	Electricore Aerovironment	x		
Parties to the Debtors Significant Executory Contracts and Leases	Electromotive	x		
Parties to the Debtors Significant Executory Contracts and Leases	Embedded Technology	x		
Parties to the Debtors Significant Executory Contracts and Leases	Empress Ca-Le de Tiaxcala	x		
Parties to the Debtors Significant Executory Contracts and Leases	Emtech	x		
Parties to the Debtors Significant Executory Contracts and Leases	EnerDel, Inc.	x		
Parties to the Debtors Significant Executory Contracts and Leases	EQ-Heritage USA	x		
Parties to the Debtors Significant Executory Contracts and Leases	Ericsson AB		x	
Parties to the Debtors Significant Executory Contracts and Leases	Exacto (Perfection Spring)	x		
Parties to the Debtors Significant Executory Contracts and Leases	Fabrica De Aparatos De Air Acondicionado (FAACA)	x		
Parties to the Debtors Significant Executory Contracts and Leases	Falcon Asset Securitization Corporation	x		
Parties to the Debtors Significant Executory Contracts and Leases	Famar	x		
Parties to the Debtors Significant Executory Contracts and Leases	Fernandez Racing (Indianapolis, IN)	x		
Parties to the Debtors Significant Executory Contracts and Leases	Firma Carl Freudenberg KG	x		
Parties to the Debtors Significant Executory Contracts and Leases	First American Capital Mgmt	x		
Parties to the Debtors Significant Executory Contracts and Leases	First Industrial, L.P.	x		
Parties to the Debtors Significant Executory Contracts and Leases	Fitel USA Corp. (assigned to them by Lucent)	x		

Category	Interested Party	No Connection	Prior Connection	Current Connection
Parties to the Debtors Significant Executory Contracts and Leases	Fitzgerald Wtr Lgt&Bond Com	x		
Parties to the Debtors Significant Executory Contracts and Leases	Flint (City of) MI	x		
Parties to the Debtors Significant Executory Contracts and Leases	Flip Chip Technologies	x		
Parties to the Debtors Significant Executory Contracts and Leases	Ford Motor Land Development Corporation	x		
Parties to the Debtors Significant Executory Contracts and Leases	Fortune Avenue Partnership LLP	x		
Parties to the Debtors Significant Executory Contracts and Leases	Four Seasons License (Division of Standard Motor)	x		
Parties to the Debtors Significant Executory Contracts and Leases	Fraenkische USA, LP	x		
Parties to the Debtors Significant Executory Contracts and Leases	GAR Properties, LLC	x		
Parties to the Debtors Significant Executory Contracts and Leases	Gasbarre Products	x		
Parties to the Debtors Significant Executory Contracts and Leases	Gatewat Industries	x		
Parties to the Debtors Significant Executory Contracts and Leases	GBG2, LLP	x		
Parties to the Debtors Significant Executory Contracts and Leases	General Bearings Corporation	x		
Parties to the Debtors Significant Executory Contracts and Leases	General Motors Investment Management Corporation	x		
Parties to the Debtors Significant Executory Contracts and Leases	General Oil Company Inc USA	x		
Parties to the Debtors Significant Executory Contracts and Leases	Genesee County Drain Comm.	x		
Parties to the Debtors Significant Executory Contracts and Leases	Georgia Power Company		x	
Parties to the Debtors Significant Executory Contracts and Leases	Germain Technology Group Custom Coating and Enhancements, Inc. d/b/a Germain		x	
Parties to the Debtors Significant Executory Contracts and Leases	Girlock Delphi Technologies Intellectual Property License		x	
Parties to the Debtors Significant Executory Contracts and Leases	GM do Brasil		x	
Parties to the Debtors Significant Executory Contracts and Leases	GM France		x	
Parties to the Debtors Significant Executory Contracts and Leases	GM License Exchange		x	
Parties to the Debtors Significant Executory Contracts and Leases	Gotham Funding Corporation		x	
Parties to the Debtors Significant Executory Contracts and Leases	Green Shield Canada		x	
Parties to the Debtors Significant Executory Contracts and Leases	Health Plus Options Inc		x	
Parties to the Debtors Significant Executory Contracts and Leases	Health Solutions Inc		x	
Parties to the Debtors Significant Executory Contracts and Leases	Henrietta (Town of) NY		x	
Parties to the Debtors Significant Executory Contracts and Leases	Henry County REMC IN		x	
Parties to the Debtors Significant Executory Contracts and Leases	Heritage Interactive Services USA		x	
Parties to the Debtors Significant Executory Contracts and Leases	Heritage-Crystal Clean LLC USA		x	
Parties to the Debtors Significant Executory Contracts and Leases	HESCO Houston Energy Svcs Co		x	
Parties to the Debtors Significant Executory Contracts and Leases	Hewitt & Associates LLC		x	
Parties to the Debtors Significant Executory Contracts and Leases	HP Finance		x	

Category	Interested Party	No Connection	Prior Connection	Current Connection
Parties to the Debtors Significant Executory Contracts and Leases	HTC	x		
Parties to the Debtors Significant Executory Contracts and Leases	Hubei Auto Motor Factory	x		
Parties to the Debtors Significant Executory Contracts and Leases	Hubei Delphi Automotive Generator	x		
Parties to the Debtors Significant Executory Contracts and Leases	IBM Corporation	x		
Parties to the Debtors Significant Executory Contracts and Leases	ICON Capital Corp	x		
Parties to the Debtors Significant Executory Contracts and Leases	Ideal Technology Solutions U.S. Inc	x		
Parties to the Debtors Significant Executory Contracts and Leases	Indiana-American Water Comp	x		
Parties to the Debtors Significant Executory Contracts and Leases	Indiana-Michigan Power Comp IN	x		
Parties to the Debtors Significant Executory Contracts and Leases	Indianapolis Power & Light Co	x		
Parties to the Debtors Significant Executory Contracts and Leases	Indianapolis Water Company	x		
Parties to the Debtors Significant Executory Contracts and Leases	Industrial Energy Users Ohio	x		
Parties to the Debtors Significant Executory Contracts and Leases	Inovise Medical, Inc.	x		
Parties to the Debtors Significant Executory Contracts and Leases	Insight Internet Services	x		
Parties to the Debtors Significant Executory Contracts and Leases	Integrated Therapeutics Group, Inc.	x		
Parties to the Debtors Significant Executory Contracts and Leases	Intellectual Property Mining (IPM)	x		
Parties to the Debtors Significant Executory Contracts and Leases	Intercall	x		
Parties to the Debtors Significant Executory Contracts and Leases	Irwin Electric Membership Corp USA	x		
Parties to the Debtors Significant Executory Contracts and Leases	ITW Mortgage Investments IV, Inc.	x		
Parties to the Debtors Significant Executory Contracts and Leases	JCR Investments, LLC	x		
Parties to the Debtors Significant Executory Contracts and Leases	JLT Services Corporation	x		
Parties to the Debtors Significant Executory Contracts and Leases	John E. Benz & Co.	x		
Parties to the Debtors Significant Executory Contracts and Leases	John Ross & Associates	x		
Parties to the Debtors Significant Executory Contracts and Leases	JPMorgan Chase Bank			x
Parties to the Debtors Significant Executory Contracts and Leases	JSP Affiliates	x		
Parties to the Debtors Significant Executory Contracts and Leases	JSP America, Inc.	x		
Parties to the Debtors Significant Executory Contracts and Leases	JSP International Ltd.			x
Parties to the Debtors Significant Executory Contracts and Leases	JSP International s.a.r.l.			x
Parties to the Debtors Significant Executory Contracts and Leases	JSP Trading, Inc.	x		
Parties to the Debtors Significant Executory Contracts and Leases	Jupiter Securitization Corporation	x		
Parties to the Debtors Significant Executory Contracts and Leases	Kale Oto Radyator	x		
Parties to the Debtors Significant Executory Contracts and Leases	KATCON	x		
Parties to the Debtors Significant Executory Contracts and Leases	KDAC (magna steer)	x		

Category	Interested Party	No Connection	Prior Connection	Current Connection
Parties to the Debtors Significant Executory Contracts and Leases	KDAC (Sublicense) Shye Shyang Mechanical Industrial	x		
Parties to the Debtors Significant Executory Contracts and Leases	KDS Company Limited	x		
Parties to the Debtors Significant Executory Contracts and Leases	Kensington Capital Corporation	x		
Parties to the Debtors Significant Executory Contracts and Leases	Kitco Fiber Optics	x		
Parties to the Debtors Significant Executory Contracts and Leases	Kokomo Gas & Fuel Company IN	x		
Parties to the Debtors Significant Executory Contracts and Leases	Kokomo Wastewater (City of) IN	x		
Parties to the Debtors Significant Executory Contracts and Leases	Korea Delphi Automotive Systems Corp. (KDAC)	x		
Parties to the Debtors Significant Executory Contracts and Leases	Korea Delphi Automotive Systems Corporation	x		
Parties to the Debtors Significant Executory Contracts and Leases	KPL (Western Resources) KS	x		
Parties to the Debtors Significant Executory Contracts and Leases	Kuo Yih Hsing Enterprise Co. Ltd (KYHE)	x		
Parties to the Debtors Significant Executory Contracts and Leases	Kyungshin Industrial Company Ltd and Bolim	x		
Parties to the Debtors Significant Executory Contracts and Leases	Laredo Utilities (City of) TX	x		
Parties to the Debtors Significant Executory Contracts and Leases	Laurel Pub Util (City of) MS	x		
Parties to the Debtors Significant Executory Contracts and Leases	Laurence Tippmann, Sr., Family Limited Partnership	x		
Parties to the Debtors Significant Executory Contracts and Leases	LDMI Telecommunication/Ideal Technology	x		
Parties to the Debtors Significant Executory Contracts and Leases	Lea Land Inc USA	x		
Parties to the Debtors Significant Executory Contracts and Leases	Level 9	x		
Parties to the Debtors Significant Executory Contracts and Leases	LGR Group/CIT	x		
Parties to the Debtors Significant Executory Contracts and Leases	Liberty Property Limited Partnership	x		
Parties to the Debtors Significant Executory Contracts and Leases	Limestone County Commission AL	x		
Parties to the Debtors Significant Executory Contracts and Leases	LiveDevices Inc	x		
Parties to the Debtors Significant Executory Contracts and Leases	Lockport (City of) NY USA	x		
Parties to the Debtors Significant Executory Contracts and Leases	Lockport Energy Associates NY	x		
Parties to the Debtors Significant Executory Contracts and Leases	Logikos	x		
Parties to the Debtors Significant Executory Contracts and Leases	Lord Corporation Supply and Development Agreement	x		
Parties to the Debtors Significant Executory Contracts and Leases	Magic Valley Electric Coop USA	x		
Parties to the Debtors Significant Executory Contracts and Leases	Magnavox Government and Industrial Electronics Company	x		
Parties to the Debtors Significant Executory Contracts and Leases	Magnetoelastic Devices	x		
Parties to the Debtors Significant Executory Contracts and Leases	Manzai (a sub-licensee of KDAC)	x		
Parties to the Debtors Significant Executory Contracts and Leases	Marquette (County of) MI	x		
Parties to the Debtors Significant Executory Contracts and Leases	Michigan Gas Company MI	x		
Parties to the Debtors Significant Executory Contracts and Leases	Middle East Battery Company	x		

Category	Interested Party	No Connection	Prior Connection	Current Connection
Parties to the Debtors Significant Executory Contracts and Leases	Mike Hales Real Estate Limited	x		
Parties to the Debtors Significant Executory Contracts and Leases	Mikuni	x		
Parties to the Debtors Significant Executory Contracts and Leases	Military Highway WSC TX	x		
Parties to the Debtors Significant Executory Contracts and Leases	Miller Engineering Services, Incorporated	x		
Parties to the Debtors Significant Executory Contracts and Leases	Mississippi Power Company	x		
Parties to the Debtors Significant Executory Contracts and Leases	Mississippi Valley Gas Co MS	x		
Parties to the Debtors Significant Executory Contracts and Leases	MMT SA	x		
Parties to the Debtors Significant Executory Contracts and Leases	Monroe Cnty Water Authority NY	x		
Parties to the Debtors Significant Executory Contracts and Leases	Montgomery City San Eng Dept OH	x		
Parties to the Debtors Significant Executory Contracts and Leases	Motores y Aparatos Electricos de Durango S.A. de C.V. (fka CIA Industrial Armas)	x		
Parties to the Debtors Significant Executory Contracts and Leases	Moving Magnet Technologies SA (MMT) (France)	x		
Parties to the Debtors Significant Executory Contracts and Leases	M-Plan	x		
Parties to the Debtors Significant Executory Contracts and Leases	MRI	x		
Parties to the Debtors Significant Executory Contracts and Leases	NAO North American Operations USA	x		
Parties to the Debtors Significant Executory Contracts and Leases	National Foot Care Program, Inc	x		
Parties to the Debtors Significant Executory Contracts and Leases	National Fuel Resources Inc NY	x		
Parties to the Debtors Significant Executory Contracts and Leases	Navigation Technologies	x		
Parties to the Debtors Significant Executory Contracts and Leases	NCC Liteflex Donation (National Composite Center)	x		
Parties to the Debtors Significant Executory Contracts and Leases	NCMS	x		
Parties to the Debtors Significant Executory Contracts and Leases	NCMS Kinetic Spray	x		
Parties to the Debtors Significant Executory Contracts and Leases	NCMS LAV	x		
Parties to the Debtors Significant Executory Contracts and Leases	NCQA (National Committee for Quality Assurance)	x		
Parties to the Debtors Significant Executory Contracts and Leases	New Brunswick (City of) NJ	x		
Parties to the Debtors Significant Executory Contracts and Leases	New Castle (City of) IN	x		
Parties to the Debtors Significant Executory Contracts and Leases	New York State Elec & Gas NY	x		
Parties to the Debtors Significant Executory Contracts and Leases	Niagara Mohawk NY	x		
Parties to the Debtors Significant Executory Contracts and Leases	Nissan Technical Center North America, Inc.			x
Parties to the Debtors Significant Executory Contracts and Leases	North Alabama Gas District AL	x		
Parties to the Debtors Significant Executory Contracts and Leases	North American Philips Corporation	x		
Parties to the Debtors Significant Executory Contracts and Leases	North Renaissance Development LLC	x		
Parties to the Debtors Significant Executory Contracts and Leases	NSK Limited	x		
Parties to the Debtors Significant Executory Contracts and Leases	NY State Elec & Gas		x	

Category	Interested Party	No Connection	Prior Connection	Current Connection
Parties to the Debtors Significant Executory Contracts and Leases	Oak Creek (City of) WI	x		
Parties to the Debtors Significant Executory Contracts and Leases	Oil Chem Inc USA	x		
Parties to the Debtors Significant Executory Contracts and Leases	Oil Well LLC	x		
Parties to the Debtors Significant Executory Contracts and Leases	Oklahoma Natural Gas Co USA	x		
Parties to the Debtors Significant Executory Contracts and Leases	Onyx Environmental Svcs LLC USA	x		
Parties to the Debtors Significant Executory Contracts and Leases	Orbital Fluid Technologies	x		
Parties to the Debtors Significant Executory Contracts and Leases	Orion (Charter Township) MI	x		
Parties to the Debtors Significant Executory Contracts and Leases	Osprey, S.A., Ltd.	x		
Parties to the Debtors Significant Executory Contracts and Leases	Pac Rim	x		
Parties to the Debtors Significant Executory Contracts and Leases	Peng Tan Settlement	x		
Parties to the Debtors Significant Executory Contracts and Leases	Pepco Energy Services VA	x		
Parties to the Debtors Significant Executory Contracts and Leases	Portage Cnty Wir Resources OH	x		
Parties to the Debtors Significant Executory Contracts and Leases	Premacare	x		
Parties to the Debtors Significant Executory Contracts and Leases	PSE&G NJ		x	
Parties to the Debtors Significant Executory Contracts and Leases	Purdue University		x	
Parties to the Debtors Significant Executory Contracts and Leases	QEK Global Solutions	x		
Parties to the Debtors Significant Executory Contracts and Leases	R&D Enterprises	x		
Parties to the Debtors Significant Executory Contracts and Leases	Ravena (City of) OH	x		
Parties to the Debtors Significant Executory Contracts and Leases	RCA	x		
Parties to the Debtors Significant Executory Contracts and Leases	Receivables Purchase Agreement Parties	x		
Parties to the Debtors Significant Executory Contracts and Leases	Repros, Inc.	x		
Parties to the Debtors Significant Executory Contracts and Leases	Research Properties LLC	x		
Parties to the Debtors Significant Executory Contracts and Leases	Rineco Chemical Industries USA	x		
Parties to the Debtors Significant Executory Contracts and Leases	Rochester (City of) NY USA	x		
Parties to the Debtors Significant Executory Contracts and Leases	Rochester Gas & Electric NY	x		
Parties to the Debtors Significant Executory Contracts and Leases	Roofstown Water Service Co OH	x		
Parties to the Debtors Significant Executory Contracts and Leases	Saginaw (City of) Wir & Swr MI	x		
Parties to the Debtors Significant Executory Contracts and Leases	Saginaw Centre Development Company, LLC	x		
Parties to the Debtors Significant Executory Contracts and Leases	Saginaw Deutschland	x		
Parties to the Debtors Significant Executory Contracts and Leases	Saginaw Norinco Lingyun Drive Shaft	x		
Parties to the Debtors Significant Executory Contracts and Leases	Saginaw Zhejiang Xiao Shan Steering	x		
Parties to the Debtors Significant Executory Contracts and Leases	Samlip Industrial Company	x		

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Parties to the Debtors Significant Executory Contracts and Leases	Satyam	x		
Parties to the Debtors Significant Executory Contracts and Leases	SBC Global Services, Inc.	x		
Parties to the Debtors Significant Executory Contracts and Leases	Scantron	x		
Parties to the Debtors Significant Executory Contracts and Leases	Scroll Laboratories, Inc.	x		
Parties to the Debtors Significant Executory Contracts and Leases	SDACC	x		
Parties to the Debtors Significant Executory Contracts and Leases	Sealy RG Valley Buildings, L.P.	x		
Parties to the Debtors Significant Executory Contracts and Leases	SemcoEnergy Gas Company	x		
Parties to the Debtors Significant Executory Contracts and Leases	Shanghai Automotive Brake Systems	x		
Parties to the Debtors Significant Executory Contracts and Leases	Shanghai Delco Electronics and Instrumentation Company Ltd	x		
Parties to the Debtors Significant Executory Contracts and Leases	Shanghai Delco International Battery Company Ltd	x		
Parties to the Debtors Significant Executory Contracts and Leases	Shanghai Delphi Auto Air Conditioning Systems	x		
Parties to the Debtors Significant Executory Contracts and Leases	Shanghai Delphi Automotive Air Conditioning Systems Co. Ltd.	x		
Parties to the Debtors Significant Executory Contracts and Leases	Shanghai Delphi Automotive Door Latch	x		
Parties to the Debtors Significant Executory Contracts and Leases	Shanghai Ek-Chor General Machinery	x		
Parties to the Debtors Significant Executory Contracts and Leases	Shanghai Hezhong Automobile Company (Export & Import)	x		
Parties to the Debtors Significant Executory Contracts and Leases	Shanghai Huizhong Automotive Mfg. Co.	x		
Parties to the Debtors Significant Executory Contracts and Leases	Shanghai Saginaw Dongfeng Steering Gear	x		
Parties to the Debtors Significant Executory Contracts and Leases	Shelby Industrial Investors-II, LLC	x		
Parties to the Debtors Significant Executory Contracts and Leases	Shelby Twp Dept of Pub Wks MI	x		
Parties to the Debtors Significant Executory Contracts and Leases	SHPPS/Health International, Inc.	x		
Parties to the Debtors Significant Executory Contracts and Leases	SkyTel	x		
Parties to the Debtors Significant Executory Contracts and Leases	Societe Francaise Des Ammortisseurs (DeCarbon)	x		
Parties to the Debtors Significant Executory Contracts and Leases	Sonceboz SA	x		
Parties to the Debtors Significant Executory Contracts and Leases	Southern California Edison			x
Parties to the Debtors Significant Executory Contracts and Leases	SRI International	x		
Parties to the Debtors Significant Executory Contracts and Leases	Stant Manufacturing (Gates)	x		
Parties to the Debtors Significant Executory Contracts and Leases	State of Indiana	x		
Parties to the Debtors Significant Executory Contracts and Leases	State Street Bank and Trust Company		x	x
Parties to the Debtors Significant Executory Contracts and Leases	Tai Yue	x		
Parties to the Debtors Significant Executory Contracts and Leases	Takata	x		
Parties to the Debtors Significant Executory Contracts and Leases	Tawas Industries	x		
Parties to the Debtors Significant Executory Contracts and Leases	TCS	x		

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Parties to the Debtors Significant Executory Contracts and Leases	Tech Central LLC	x		
Parties to the Debtors Significant Executory Contracts and Leases	Technology Group (f/k/a Seed Systems, Inc.)	x		
Parties to the Debtors Significant Executory Contracts and Leases	TechSolve	x		
Parties to the Debtors Significant Executory Contracts and Leases	Teknit	x		
Parties to the Debtors Significant Executory Contracts and Leases	Test Products, Inc.	x		
Parties to the Debtors Significant Executory Contracts and Leases	Texas Gas Service TX	x		
Parties to the Debtors Significant Executory Contracts and Leases	TGI Direct	x		
Parties to the Debtors Significant Executory Contracts and Leases	The Industrial Development Board of the City of Athens, Alabama	x		
Parties to the Debtors Significant Executory Contracts and Leases	The Regents of the University of Michigan	x		
Parties to the Debtors Significant Executory Contracts and Leases	The Water Works & Sewer Brd	x		
Parties to the Debtors Significant Executory Contracts and Leases	The Whitaker Corporation	x		
Parties to the Debtors Significant Executory Contracts and Leases	Thomas Giannulli	x		
Parties to the Debtors Significant Executory Contracts and Leases	Tom Giannulli Inc., dba Caretools, Inc.	x		
Parties to the Debtors Significant Executory Contracts and Leases	Tom Kelley	x		
Parties to the Debtors Significant Executory Contracts and Leases	Towers Perrin	x		
Parties to the Debtors Significant Executory Contracts and Leases	TR Butterfield Trail Corp.	x		
Parties to the Debtors Significant Executory Contracts and Leases	Tripac International	x		
Parties to the Debtors Significant Executory Contracts and Leases	Troy (City of) MI	x		
Parties to the Debtors Significant Executory Contracts and Leases	Trumbull County Wtr & Swr OH	x		
Parties to the Debtors Significant Executory Contracts and Leases	Tulsa Utils Svc (City of) OK	x		
Parties to the Debtors Significant Executory Contracts and Leases	Tuscaloosa (City of) AL	x		
Parties to the Debtors Significant Executory Contracts and Leases	UBE Machinery Sales	x		
Parties to the Debtors Significant Executory Contracts and Leases	UGC	x		
Parties to the Debtors Significant Executory Contracts and Leases	UMG Technologies, Inc.	x		
Parties to the Debtors Significant Executory Contracts and Leases	Unisia Jecs Corporation	x		
Parties to the Debtors Significant Executory Contracts and Leases	United Cities Gas Company TN	x		
Parties to the Debtors Significant Executory Contracts and Leases	United Health Care Insurance Company	x		
Parties to the Debtors Significant Executory Contracts and Leases	Universal Tool and Engineering Company, Inc.	x		
Parties to the Debtors Significant Executory Contracts and Leases	Upper Peninsula Power Co MI USA	x		
Parties to the Debtors Significant Executory Contracts and Leases	Value Options, Inc. (Value Behavioral Health)	x		
Parties to the Debtors Significant Executory Contracts and Leases	Vandalia (City of) OH	x		
Parties to the Debtors Significant Executory Contracts and Leases	VDO Control Systems	x		

Category	Interested Party	No Connection	Prior Connection	Current Connection
Parties to the Debtors Significant Executory Contracts and Leases	VDO North America	x		
Parties to the Debtors Significant Executory Contracts and Leases	Warren (City of)Util Srvcs OH	x		
Parties to the Debtors Significant Executory Contracts and Leases	Warren City of Pollution Control	x		
Parties to the Debtors Significant Executory Contracts and Leases	Waste Mgmt of Orange County AZ	x		
Parties to the Debtors Significant Executory Contracts and Leases	Wayne State University	x		
Parties to the Debtors Significant Executory Contracts and Leases	Wells Operating Partnership, L.P.	x		
Parties to the Debtors Significant Executory Contracts and Leases	Westfield Public Works IN	x		
Parties to the Debtors Significant Executory Contracts and Leases	Whitaker (from Specialty Electronics)	x		
Parties to the Debtors Significant Executory Contracts and Leases	Wichita Falls (City of) TX	x		
Parties to the Debtors Significant Executory Contracts and Leases	Wyoming (City of) MI	x		
Parties to the Debtors Significant Executory Contracts and Leases	Yubei Machine Factory	x		
Parties to the Debtors Significant Executory Contracts and Leases	Zenith Fuel Systems	x		
Parties to the Debtors Significant Executory Contracts and Leases	Zhejiang Delphi Asia Pacific Brake (Yatal)	x		
Parties to the Debtors Significant Executory Contracts and Leases	Zoe Medical, Inc.	x		
Professionals	Cardoza	x		
Professionals	Cleary Gottlieb Steen & Hamilton LLP		x	x
Professionals	CMS Worldwide	x		
Professionals	Groom Law Group	x		
Professionals	Rohatyn Associates LLC		x	
Professionals	Rothschild Inc.		x	
Professionals	Sitrick & Company	x		
Professionals	Vprys, Sater, Seymour & Pease	x		
Proposed Mediators for Claims Admin	Abrams, Marc	x		
Proposed Mediators for Claims Admin	Barlant, Ronald	x		
Proposed Mediators for Claims Admin	Blalber-Strauss, Barbara	x		
Proposed Mediators for Claims Admin	Brimer, Lynn M.	x		
Proposed Mediators for Claims Admin	Conrad, Francis	x		
Proposed Mediators for Claims Admin	Cook, Susan M.	x		
Proposed Mediators for Claims Admin	Flaxer, Jonathan	x		
Proposed Mediators for Claims Admin	Giunta, Rozanne M.	x		
Proposed Mediators for Claims Admin	Handler, Wallace	x		
Proposed Mediators for Claims Admin	Katz, Erwin I.	x		
Proposed Mediators for Claims Admin	Moran, Edward	x		
Proposed Mediators for Claims Admin	Nisselson, Alan	x		
Proposed Mediators for Claims Admin	Rich, Jeffery N.	x		
Proposed Mediators for Claims Admin	Rose, Ronald M.	x		
Proposed Mediators for Claims Admin	Samet, Joseph	x		
SDNY Judges and US Trustees	Adlai S. Hardin	x		
SDNY Judges and US Trustees	Allan L. Gropper	x		
SDNY Judges and US Trustees	Arthur J. Gonzalez	x		
SDNY Judges and US Trustees	Burton R. Lifland	x		
SDNY Judges and US Trustees	Cecelia G. Morris	x		
SDNY Judges and US Trustees	Deirdre A. Martini	x		
SDNY Judges and US Trustees	Elizabeth J. Austin	x		
SDNY Judges and US Trustees	James M. Peck	x		
SDNY Judges and US Trustees	Mary Elizabeth Tom	x		
SDNY Judges and US Trustees	Prudence C. Beatty	x		
SDNY Judges and US Trustees	Robert D. Drain	x		
SDNY Judges and US Trustees	Robert E. Gerber	x		
SDNY Judges and US Trustees	Stuart M. Bernstein	x		

Category	Interested Party	No Connection	Prior Connection	Current Connection
SDNY Judges and US Trustees	Tracy Hope Davis	x		
Vendors	ABC Plastic	x		
Vendors	ADC - Anderson Diecast	x		
Vendors	Advanced Polymer Systems, Inc.			x
Vendors	Affinia Canada Corp.	x		
Vendors	AK Steel Corporation		x	
Vendors	Allegheny Technologies		x	x
Vendors	Aramark			x
Vendors	ATF	x		
Vendors	Basell USA Inc.		x	
Vendors	Bayer AG	x		
Vendors	Beaver Mfg.	x		
Vendors	Blackhawk Automotive Plastics Inc.	x		
Vendors	Carpenter Technology Corp.		x	x
Vendors	Cataler North America Corp.	x		
Vendors	Cooper Standard Automotive Inc.	x		
Vendors	Curtis Screw	x		
Vendors	Decatur Plastic Products, Inc.	x		
Vendors	DGB	x		
Vendors	Dicky Grabler	x		
Vendors	Doshi Prettl International	x		
Vendors	Dr. Schneider Automotive			x
Vendors	Eagle Picher Holdings Inc.	x		
Vendors	Elkhart Prod.	x		
Vendors	Equistar Chemicals LP		x	
Vendors	Exxon Mobile Corp.			x
Vendors	Fischer America	x		
Vendors	Georgia Gulf Corp.		x	x
Vendors	Huron Consulting Services LLC	x		
Vendors	Hyatt Legal Plans, Inc.	x		
Vendors	I&W Industries LLC	x		
Vendors	INA Bearing Group	x		
Vendors	International Wire Group, Inc. (Omega)			x
Vendors	Ispat Inland		x	
Vendors	Mahle GmbH	x		
Vendors	Markin Tubing		x	
Vendors	Martirea International Inc.	x		
Vendors	Meadville Forging Co.	x		
Vendors	Michigan ARC Products	x		
Vendors	Mittal Steel Company N.U.		x	x
Vendors	MTI Technology Corp.		x	
Vendors	National Rivet & MFG Co.	x		
Vendors	Niles USA, Inc.	x		
Vendors	Norilsk Nickel			x
Vendors	Northern Engraving Corp.	x		
Vendors	Olympic Coaters	x		
Vendors	Palmer Holland Inc.	x		
Vendors	Parts Finishing Group Inc. (Vassar)	x		
Vendors	Pechiney Rolled Products		x	
Vendors	Perfection Spring	x		
Vendors	PFG	x		
Vendors	Photo Circuits	x		
Vendors	PMP	x		
Vendors	Premier Trim LLC	x		
Vendors	PTC Alliance Corp.		x	x
Vendors	Rotor Clip Company, Inc.	x		
Vendors	Seiko Epson Corp.	x		
Vendors	Shell Oil			x
Vendors	SKF USA, Inc.			x
Vendors	Solectron de Mexico SA de CV	x		
Vendors	SPX Contech	x		
Vendors	Steel Technologies, Inc.		x	x
Vendors	Texas Pacific Group Ltd.			x
Vendors	TI Group Automotive System	x		
Vendors	Tokico Ltd.	x		

Category	Interested Party	No Connection	Prior Connection	Current Connection
Vendors	Tower Automotive Inc.			x
Vendors	Vireo Sa	x		
Vendors	Westwood Associates Inc.	x		
Vendors	Willow Hill Industries		x	
Vendors	Yazaki North America Inc.		x	

**Exhibit B**

**(Professionals)**

1. Alvarez & Marsal: has provided services in the past.
2. Blake, Cassels & Graydon LLP: has provided services in the past.
3. Cadwalader, Wickersham & Taft LLP: has not provided services.
4. Callaway Partners: has provided services in the past.
5. Chanin Capital Partners LLC: has not provided services.
6. Davis Polk & Wardwell: has provided services in the past.
7. Goodwin Procter LLP: has provided services in the past.
8. Lazard Freres & Co.: has not provided services.
9. Milliman, Inc.: has not provided services.
10. Steven Hall & Partners: has not provided services.
11. FTI Consulting, Inc.: has provided services in the past and is currently providing services.
12. Groom Law Group, Chartered: has not provided services.
13. O'Melveny & Myers LLP: has not provided services.
14. Cardoza: has not provided services.
15. Cleary Gottlieb Steen & Hamilton: has provided services in the past and is currently providing services.
16. CMS Worldwide: has not provided services.
17. Rohatyn Associates LLC: has not provided services.
18. Rothschild Inc.: has not provided services.
19. Sitrick & Company: has not provided services.

## **EXHIBIT E**

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE ZIP	PHONE	FAX	EMAIL	PARTY / FUNCTION
Davis, Polk & Wardwell	Donald Bernstein Brian Resnick	450 Lexington Avenue		New York	NY 10017	212-450-4092 212-450-4213	212-450-3092 212-450-3213	<a href="mailto:donald.bernstein@dpw.com">donald.bernstein@dpw.com</a> <a href="mailto:brian.resnick@dpw.com">brian.resnick@dpw.com</a>	Counsel to Debtor's Postpetition Administrative Agent
Delphi Corporation	Sean Corcoran, Karen Craft	5725 Delphi Drive		Troy	MI 48098	248-813-2000	248-813-2491	<a href="mailto:sean.p.corcoran@delphi.com">sean.p.corcoran@delphi.com</a> <a href="mailto:karen.j.craft@delphi.com">karen.j.craft@delphi.com</a>	Debtors
Fried, Frank, Harris, Shriver & Jacobson	Brad Eric Sheler Bonnie Steingart Vivek Melwani Jennifer L Rodburg Richard J Slivinski	One New York Plaza		New York	NY 10004	212-859-8000	212-859-4000	<a href="mailto:rodbuje@ffhsj.com">rodbuje@ffhsj.com</a> <a href="mailto:silivin@ffhsj.com">silivin@ffhsj.com</a>	Counsel to Equity Security Holders Committee
JPMorgan Chase Bank, N.A.	Richard Duker	270 Park Avenue		New York	NY 10017	212-270-5484	212-270-4016	<a href="mailto:richard.duker@jpmorgan.com">richard.duker@jpmorgan.com</a>	Prepetition Administrative Agent
JPMorgan Chase Bank, N.A.	Susan Atkins, Gianni Russello	277 Park Ave 8th Fl		New York	NY 10172	212-270-0426	212-270-0430	<a href="mailto:gianni.russello@jpmorgan.com">gianni.russello@jpmorgan.com</a> <a href="mailto:susan.atkins@jpmorgan.com">susan.atkins@jpmorgan.com</a>	Postpetition Administrative Agent
Latham & Watkins LLP	Robert J. Rosenberg	885 Third Avenue		New York	NY 10022	212-906-1370	212-751-4864	<a href="mailto:robert.rosenberg@lw.com">robert.rosenberg@lw.com</a>	Counsel to Official Committee of Unsecured Creditors
Simpson Thatcher & Bartlett LLP	Kenneth S. Ziman, Robert H. Trust, William T. Russell, Jr.	425 Lexington Avenue		New York	NY 10017	212-455-2000	212-455-2502	<a href="mailto:kziman@stblaw.com">kziman@stblaw.com</a> <a href="mailto:rtrust@stblaw.com">rtrust@stblaw.com</a> <a href="mailto:wrussell@stblaw.com">wrussell@stblaw.com</a>	Counsel to Debtor's Prepetition Administrative Agent, JPMorgan Chase Bank, N.A.
Skadden, Arps, Slate, Meagher & Flom LLP	John Wm. Butter, John K. Lyons, Ron E. Meisler	333 W. Wacker Dr.	Suite 2100	Chicago	IL 60606	312-407-0700	312-407-0411	<a href="mailto:jbutler@skadden.com">jbutler@skadden.com</a> <a href="mailto:jllyonsch@skadden.com">jllyonsch@skadden.com</a> <a href="mailto:rmeisler@skadden.com">rmeisler@skadden.com</a>	Counsel to the Debtor
Skadden, Arps, Slate, Meagher & Flom LLP	Kayalyn A. Marafioti, Thomas J. Matz	4 Times Square	P.O. Box 300	New York	NY 10036	212-735-3000	212-735-2000 212-668-2255 does not take service via fax	<a href="mailto:kmarafio@skadden.com">kmarafio@skadden.com</a> <a href="mailto:tmatz@skadden.com">tmatz@skadden.com</a>	Counsel to the Debtor
United States Trustee	Alicia M. Leonhard	33 Whitehall Street	21st Floor	New York	NY 10004-2112	212-510-0500			Counsel to United States Trustee

Name	CreditorNoticeName	Address1	Address2	City	State	Zip
Bay County Florida	Jerry W Gerde	Johnston Harris Gerde & Komarek PA	239 E 4th St	Panama City	FL	32401
Bradley A Bennett		211 E 53rd St Apt 6D		New York	NY	10022
Comerica Leasing Corporation	Ralph E McDowell Bodman LLP	6th Fl at Ford Field	1901 St Antoine St	Detroit	MI	48226
Contrarian Funds LLC	Jeffrey R Gleit David S Rosner Adam L Shiff Daniel A Fliman	Kasowitz Benson Torres & Friedman LLP	1633 Broadway	New York	NY	10019

## **EXHIBIT F**

**Hearing Date: May 31, 2007**  
**Hearing Time: 10:00 a.m. (Prevailing Eastern Time)**

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP  
333 West Wacker Drive, Suite 2100  
Chicago, Illinois 60606  
(312) 407-0700  
John Wm. Butler, Jr. (JB 4711)  
John K. Lyons (JL 4951)  
Ron E. Meisler (RM 3026)

- and -

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP  
Four Times Square  
New York, New York 10036  
(212) 735-3000  
Kayalyn A. Marafioti (KM 9632)  
Thomas J. Matz (TM 5986)

Attorneys for Delphi Corporation, et al.,  
Debtors and Debtors-in-Possession

Delphi Legal Information Hotline:  
Toll Free: (800) 718-5305  
International: (248) 813-2698

Delphi Legal Information Website:  
<http://www.delphidocket.com>

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

----- x  
:  
In re : Chapter 11  
:  
DELPHI CORPORATION, et al., : Case No. 05-44481 (RDD)  
:  
Debtors. : (Jointly Administered)  
:  
----- x

DEBTORS' OMNIBUS REPLY IN SUPPORT OF DEBTORS'  
TWELFTH OMNIBUS OBJECTION (PROCEDURAL) PURSUANT  
TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 3007 TO CERTAIN (A)  
DUPLICATE AND AMENDED CLAIMS AND (B) EQUITY CLAIMS

Delphi Corporation and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"),<sup>1</sup> hereby submit this omnibus reply in support of the Debtors' Twelfth Omnibus Objection (Procedural) Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Duplicate And Amended Claims And (B) Equity Claims (Docket No. 7824) (the "Twelfth Omnibus Claims Objection"), and respectfully represent as follows:

1. The Debtors filed the Twelfth Omnibus Claims Objection on April 27, 2007, seeking to disallow and expunge certain "Claims," as that term is defined in 11 U.S.C. § 101(5), because such Claims (a) are duplicative of other Claims or have been amended or superseded by later-filed Claims and each such expunged Claim is survived by one Claim, (b) were filed by holders of Delphi common stock solely on account of their stock holdings and were untimely pursuant to the Bar Date Order, or (c) were filed by holders of Delphi common stock solely on account of their stock holdings and contain insufficient documentation in support of the unpaid dividend portions of the Claims asserted. The Debtors sent to each claimant whose proof of claim is subject to an objection pursuant to the Twelfth Omnibus Claims Objection a personalized Notice Of Objection To Claim, which specifically identified such claimant's proof of claim that is subject to an objection and the basis for such objection. Responses to the Twelfth Omnibus Claims Objection were due by 4:00 p.m. (prevailing Eastern time) on May 24, 2007.

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<sup>1</sup> Capitalized terms used and not otherwise defined herein have the meanings ascribed to them in the Twelfth Omnibus Claims Objection.

2. As of May 29, 2007 at 12:00 p.m. (prevailing Eastern time), the Debtors had received four timely-filed formal responses to the Twelfth Omnibus Claims Objection (collectively, the "Responses"). A chart summarizing each of the Responses by respondent is attached hereto as Exhibit A. The four Responses were filed by holders of five Claims.

3. As set forth on Exhibit A hereto, the Debtors have agreed to adjourn to a future date the claims hearing with respect to the five Claims for which Responses were filed. The revised proposed order, a copy of which is attached hereto as Exhibit B (the "Revised Order"),<sup>2</sup> reflects the adjournment of the hearings with respect to the Claims for which Responses were filed.

4. Pursuant to the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections to Claims (Docket No. 6089) (the "Claims Objection Procedures Order"), the hearing with respect to each of the Claims for which a Response was filed will be adjourned to a sufficiency hearing or claims objection hearing, as appropriate, to determine the disposition of each such Claim.

5. Except for those Claims for which a hearing has been adjourned to a future hearing date, the Debtors believe that the Revised Order adequately addresses the concerns of the respondents. Thus, the Debtors request that the Court grant the relief requested by the Debtors and enter the Revised Order.

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<sup>2</sup> Attached hereto as Exhibit C is a copy of the Revised Order marked to show revisions to the form of proposed order that was submitted with the Twelfth Omnibus Claims Objection.

WHEREFORE the Debtors respectfully request that this Court enter an order (a) sustaining the Twelfth Omnibus Claims Objection, subject to the modifications reflected in the Revised Order, (b) adjourning the hearing with respect to all Claims for which a Response was filed pursuant to the Claims Objection Procedures Order, and (c) granting the Debtors such other and further relief as is just.

Dated: New York, New York  
May 30, 2007

SKADDEN, ARPS, SLATE, MEAGHER  
& FLOM LLP

By: /s/ John Wm. Butler, Jr.

John Wm. Butler, Jr. (JB 4711)  
John K. Lyons (JL 4951)  
Ron E. Meisler (RM 3026)  
333 West Wacker Drive, Suite 2100  
Chicago, Illinois 60606  
(312) 407-0700

- and -

By: /s/ Kayalyn A. Marafioti

Kayalyn A. Marafioti (KM 9632)  
Thomas J. Matz (TM 5986)  
Four Times Square  
New York, New York 10036  
(212) 735-3000

Attorneys for Delphi Corporation, et al.,  
Debtors and Debtors-in-Possession

**Exhibit A**

**In re Delphi Corporation, et al., Case No. 05-44481 (RDD)**

***Responses To The Debtors' Twelfth Omnibus Claims Objection  
Organized By Respondent<sup>1</sup>***

	<b>RESPONSE</b>	<b>PROOF OF CLAIM NOS.</b>	<b>SUMMARY OF RESPONSE</b>	<b>RESOLUTION OR PROPOSAL<sup>2</sup></b>	<b>ORDER MODIFICATION (IF ANY)</b>
1.	Contrarian Funds, LLC (Docket No. 8001)	808, 11447	Contrarian Funds, LLC ("Contrarian") does not oppose the disallowance of proofs of claim nos. 808 and 11447 if the Debtors recognize Contrarian as the legal and beneficial holder of proofs of claim nos. 16544 and 16542 (the "Surviving Claims") and allows the Surviving Claims in full.	Adjourn	None
2.	Comerica Leasing Corporation (Docket No. 8028)	12176	Comerica Leasing Corporation ("Comerica") filed proof of claim no. 12177 against Delphi Automotive Systems LLC (the "DAS LLC Claim") asserting a claim of not less than \$2,314,557 plus interest, fees, and costs, based on obligations under an equipment lease. Comerica also filed proof of claim no. 12176 (the "Delphi Corporation Claim") against Delphi Corporation in the same amount. Comerica does not oppose the Debtors' expunging the Delphi Corporation Claim provided that any order expunging the Delphi Corporation Claim contains language barring the Debtors from objecting to the DAS LLC Claim on the grounds that the claim should have been asserted against Delphi Corporation.	Adjourn	None

<sup>1</sup> This chart reflects all Responses entered on the docket as of May 30, 2007 at 12:00 p.m. (prevailing Eastern time).

<sup>2</sup> This chart reflects all resolutions or proposals as of May 30, 2007 at 12:00 p.m. (prevailing Eastern time).

	<b>RESPONSE</b>	<b>PROOF OF CLAIM NOS.</b>	<b>SUMMARY OF RESPONSE</b>	<b>RESOLUTION OR PROPOSAL<sup>2</sup></b>	<b>ORDER MODIFICATION (IF ANY)</b>
3.	Bay County Florida Tax Collector (Docket No. 8080)	4434	Bay County Florida Tax Collector ("Bay County") asserts that proof of claim no. 4434 was for 2005 taxes which were incurred on January 1, 2005 and became due and payable when routinely billed shortly after November 1, 2005.	Adjourn	None
4.	Bradley Bennett (Docket No. 8087)	16591	Mr. Bennett asserts that his claim is not an equity claim. He asserts that he sold Delphi stock on May 5, 2005, for which Delphi allegedly wrote him a check in the sum of \$643.64. Mr. Bennett asserts that the check was dishonored when he attempted to cash it. He also asserts that his proof of claim was timely filed, that he asked the Debtors to acknowledge receipt of his proof of claim, and that he again wrote to the Debtors in February 2007 enclosing an additional copy of his claim, merely to request again acknowledgment of receipt of the proof of claim.	Adjourn	None

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

----- x  
In re : Chapter 11  
:   
DELPHI CORPORATION, et al., : Case No. 05-44481 (RDD)  
:   
Debtors. : (Jointly Administered)  
:  
----- x

ORDER PURSUANT TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 3007  
DISALLOWING AND EXPUNGING (A) DUPLICATE AND AMENDED CLAIMS AND (B)  
EQUITY CLAIMS IDENTIFIED IN TWELFTH OMNIBUS CLAIMS OBJECTION

("TWELFTH OMNIBUS CLAIMS OBJECTION ORDER")

Upon the Twelfth Omnibus Objection (Procedural) Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Duplicate And Amended Claims And (B) Equity Claims, dated April 27, 2007 (the "Twelfth Omnibus Claims Objection")<sup>1</sup> of Delphi Corporation and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"); and upon the record of the hearing held on the Twelfth Omnibus Claims Objection; and after due deliberation thereon; and good and sufficient cause appearing therefor,

IT IS HEREBY FOUND AND DETERMINED THAT:<sup>2</sup>

A. Each holder of a claim (each, a "Claim") listed on Exhibits A, B-1, and B-2 attached hereto was properly and timely served with a copy of the Twelfth Omnibus Claims

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<sup>1</sup> Capitalized terms used and not otherwise defined herein shall have the meanings ascribed to them in the Twelfth Omnibus Claims Objection.

<sup>2</sup> Findings of fact shall be construed as conclusions of law and conclusions of law shall be construed as findings of fact when appropriate. See Fed. R. Bankr. P. 7052.

Objection, a personalized Notice Of Objection To Claim, a copy of the Order Pursuant to 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims (Docket No. 6089) (the "Claims Objection Procedures Order"), the proposed order granting the Twelfth Omnibus Claims Objection, and the notice of the deadline for responding to the Twelfth Omnibus Claims Objection. No other or further notice of the Twelfth Omnibus Claims Objection is necessary.

B. The Court has jurisdiction over the Twelfth Omnibus Claims Objection pursuant to 28 U.S.C. §§ 157 and 1334. The Twelfth Omnibus Claims Objection is a core proceeding under 28 U.S.C. § 157(b)(2). Venue of these cases and the Twelfth Omnibus Claims Objection in this district is proper under 28 U.S.C. §§ 1408 and 1409.

C. The Claims listed on Exhibit A hereto under the column heading "Claim To Be Expunged" are either duplicates of Claims filed with the Court or have been amended or superseded by later-filed Claims.

D. The Claims listed on Exhibit B-1 hereto were filed by holders of Delphi Corporation common stock solely on account of their stock holdings and were also untimely pursuant to the Bar Date Order ("Untimely Equity Claims").

E. The Equity Claims listed on Exhibit B-2 hereto contain insufficient documentation to support the unpaid dividend portion of the Claims asserted (the "Insufficiently Documented Equity Claims").

F. The relief requested in the Twelfth Omnibus Claims Objection is in the best interests of the Debtors, their estates, their creditors, and other parties-in-interest.

NOW THEREFORE, IT IS HEREBY ORDERED, ADJUDGED, AND DECREED  
THAT:

1. Each "Claim To Be Expunged" listed on Exhibit A hereto is hereby disallowed and expunged in its entirety. Those Claims identified on Exhibit A as "Surviving Claims" shall remain on the Debtors' claims register, but shall remain subject to future objection by the Debtors and other parties-in-interest.

2. Each Untimely Equity Claim listed on Exhibit B-1 hereto is hereby reclassified as an interest and as such is disallowed and expunged in its entirety.

3. Each Insufficiently Documented Equity Claim listed on Exhibit B-2 hereto is hereby disallowed and expunged in its entirety as it relates to the unpaid dividend portion of such Claim.

4. With respect to each Claim for which a Response to the Twelfth Omnibus Claims Objection has been filed and served, and which has not been resolved by the parties, all of which Claims are listed on Exhibits C-1 and C-2 hereto, the hearing regarding the objection to each such Claim is adjourned to a future hearing date to be noticed by the Debtors consistent with and subject to the Claims Objection Procedures Order; provided, however, that such adjournment shall be without prejudice to the Debtors' right to assert that any such Responses were untimely or otherwise deficient under the Claims Objection Procedures Order.

5. Entry of this order is without prejudice to the Debtors' right to object to any other claims in these chapter 11 cases, or to further object to claims that are the subject of the Twelfth Omnibus Claims Objection, on any grounds whatsoever; provided, however, that solely to the extent that (a) a claimant filed duplicative claims against different Debtors for the same asserted obligation (the "Multiple Debtor Duplicative Claims") and (b) certain of such claimant's

Multiple Debtor Duplicative Claims are being disallowed and expunged hereby, if one of the Multiple Debtor Duplicative Claims was originally filed against the correct Debtor, the Debtors shall not seek to have the claimant's remaining Multiple Debtor Duplicative Claim (the "Remaining Claim") disallowed and expunged solely on the basis that such Remaining Claim is asserted against the incorrect Debtor. For the avoidance of doubt, except as expressly provided in the preceding sentence, the Remaining Claims shall remain subject to further objection on any grounds whatsoever, including, without limitation, that any such Remaining Claim is asserted against the incorrect Debtor if the claimant did not file a Multiple Debtor Duplicative Claim against the correct Debtor. Nothing contained herein shall restrict the Debtors from objecting to any Remaining Claim or restrict any holder of a Remaining Claim from seeking relief from this Court for the purposes of requesting that this Court modify the Remaining Claim to assert such Remaining Claim against a different Debtor.

6. Nothing contained herein shall constitute, nor shall it be deemed to constitute, the allowance of any claim asserted against any of the Debtors.

7. This Court shall retain jurisdiction over the Debtors and the holders of Claims subject to the Twelfth Omnibus Claims Objection to hear and determine all matters arising from the implementation of this order.

8. Each of the objections by the Debtors to each Claim addressed in the Twelfth Omnibus Claims Objection and set forth on Exhibits A, B-1, and B-2 hereto constitutes a separate contested matter as contemplated by Fed. R. Bankr. P. 9014. This order shall be deemed a separate order with respect to each Claim that is the subject of the Twelfth Omnibus Claims Objection. Any stay of this order shall apply only to the contested matter which involves

such Claim and shall not act to stay the applicability or finality of this order with respect to the other contested matters covered hereby.

9. Kurtzman Carson Consultants LLC is hereby directed to serve this order, including exhibits, in accordance with the Claims Objection Procedures Order.

10. The requirement under Rule 9013-1(b) of the Local Bankruptcy Rules for the United States Bankruptcy Court for the Southern District of New York for the service and filing of a separate memorandum of law is deemed satisfied by the Twelfth Omnibus Claims Objection.

Dated: New York, New York  
\_\_\_\_\_, 2007

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UNITED STATES BANKRUPTCY JUDGE

## EXHIBIT A - DUPLICATE AND AMENDED CLAIMS

CLAIM TO BE EXPUNGED				SURVIVING CLAIM			
Claim Number: 8004 Date Filed: 06/15/2006 Creditor's Name and Address:  AMROC INVESTMENTS LLC 535 MADISON AVE 15TH FL NEW YORK, NY 10022	Debtor: DELPHI CORPORATION (05-44481)  Secured: \$77,637.34  Priority  Administrative:  Unsecured: \$2,127.75  Total: \$79,765.09	Claim Number: 16249 Date Filed: 08/22/2006 Creditor's Name and Address:  AMROC INVESTMENTS LLC 535 MADISON AVE 15TH FL NEW YORK, NY 10022	Debtor: DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)  Secured: \$77,637.34  Priority  Administrative:  Unsecured: \$2,127.75  Total: \$79,765.09				
Claim Number: 753 Date Filed: 11/21/2005 Creditor's Name and Address:  CITY AND COUNTY OF DENVER TREASURY MCNICHOLS CIVIC CTR BLDG 144 W COLFAX AVE ROOM 384 DENVER, CO 80202-5391	Debtor: DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)  Secured: \$0.00  Priority  Administrative:  Unsecured: \$648.29  Total: \$648.29	Claim Number: 16495 Date Filed: 01/23/2007 Creditor's Name and Address:  CITY AND COUNTY OF DENVER TREASURY MCNICHOLS CIVIC CTR BLDG 144 W COLFAX AVE ROOM 384 DENVER, CO 80202-5391	Debtor: DELPHI AUTOMOTIVE SYSTEMS HUMAN RESOURCES LLC (05-44639)  Secured: \$0.00  Priority  Administrative:  Unsecured: \$0.00  Total: \$0.00				
Claim Number: 2714 Date Filed: 04/24/2006 Creditor's Name and Address:  CONTRARIAN FUNDS LLC 411 W PUTNAM AVE S 225 GREENWICH, CT 06830	Debtor: DELPHI CORPORATION (05-44481)  Secured:  Priority  Administrative:  Unsecured: \$331,172.17  Total: \$337,154.09	Claim Number: 16570 Date Filed: 03/12/2007 Creditor's Name and Address:  GCI TECHNOLOGIES INC 1301 PRECISION DR PLANO, TX 75074	Debtor: DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)  Secured:  Priority  Administrative:  Unsecured: \$331,172.17  Total: \$337,154.09				
Claim Number: 11095 Date Filed: 07/26/2006 Creditor's Name and Address:  CURTIS SCREW COMPANY LLC HODGSON RUSS LLP ONE M&T PLZ STE 2000 BUFFALO, NY 14203	Debtor: DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)  Secured:  Priority  Administrative:  Unsecured: \$147,534.28  Total: \$147,534.28	Claim Number: 16592 Date Filed: 04/05/2007 Creditor's Name and Address:  CURTIS SCREW COMPANY LLC HODGSON RUSS LLP ONE M&T PLZ STE 2000 BUFFALO, NY 14203	Debtor: DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)  Secured:  Priority  Administrative:  Unsecured: \$94,568.23  Total: \$147,474.32				
Claim Number: 16045 Date Filed: 08/09/2006 Creditor's Name and Address:  DELORIS ROGERS 6241 HWY 18 JACKSON, MS 39209	Debtor: DELPHI CORPORATION (05-44481)  Secured:  Priority  Administrative:  Unsecured: \$886.00  Total: \$886.00	Claim Number: 16144 Date Filed: 08/08/2006 Creditor's Name and Address:  DELORIS ROGERS 6241 HWY 18 JACKSON, MS 39209	Debtor: DELPHI CORPORATION (05-44481)  Secured:  Priority  Administrative:  Unsecured: \$886.00  Total: \$886.00				

## EXHIBIT A - DUPLICATE AND AMENDED CLAIMS

CLAIM TO BE EXPUNGED		SURVIVING CLAIM	
Claim Number: 1316 Date Filed: 12/27/2005 Creditor's Name and Address: ECORSE MACHINERY SALES & RE BUILDERS INC 75 SOUTH FIELD ECORSE, MI 48229	Debtor: DELPHI CORPORATION (05-44481) Secured: Priority Administrative: Unsecured: \$3,044.70 Total: \$3,044.70	Claim Number: 16167 Date Filed: 08/09/2006 Creditor's Name and Address: ECORSE MACHINERY SLS & RBLDRS 75 SOUTHFIELD ECORSE, MI 48229-143	Debtor: DELPHI CORPORATION (05-44481) Secured: Priority Administrative: Unsecured: \$4,901.89 Total: \$4,901.89
Claim Number: 16025 Date Filed: 08/09/2006 Creditor's Name and Address: FITZGERALD WATER LIGHT & BOND COMMISSION PO BOX F FITZGERALD, GA 31750	Debtor: DELPHI CORPORATION (05-44481) Secured: Priority Administrative: Unsecured: \$55,275.90 Total: \$55,275.90	Claim Number: 16026 Date Filed: 08/09/2006 Creditor's Name and Address: FITZGERALD WATER LIGHT & BOND PO BOX DRAWER F FITZGERALD, GA 31750	Debtor: DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640) Secured: Priority Administrative: Unsecured: \$55,275.90 Total: \$55,275.90
Claim Number: 16204 Date Filed: 08/14/2006 Creditor's Name and Address: GENESEE PACKAGING INC WINEGARDEN HALEY LINDHOLM & ROBERTS G 9460 S SAGINAW ST STE A GRAND BLANC, MI 48439	Debtor: DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640) Secured: Priority Administrative: Unsecured: \$2,504,043.71 Total: \$2,504,043.71	Claim Number: 16536 Date Filed: 02/13/2007 Creditor's Name and Address: GENESEE PACKAGING INC WINEGARDEN HALEY LINDHOLM & ROBERTS G 9460 S SAGINAW ST STE A GRAND BLANC, MI 48439	Debtor: DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640) Secured: Priority Administrative: Unsecured: \$452,346.63 Total: \$452,346.63
Claim Number: 16587 Date Filed: 03/26/2007 Creditor's Name and Address: GUSTAVO RODRIGUEZ PENA MAR ROJO 811 A COLONIA CAVAZOS RENYNOSA TAMAULIPASMEXICO	Debtor: DELPHI CORPORATION (05-44481) Secured: Priority Administrative: Unsecured: \$23,213.65 Total: \$23,213.65	Claim Number: 16586 Date Filed: 03/26/2007 Creditor's Name and Address: GUSTAVO RODRIGUEZ PENA MAR ROJO 811 A COLONIA CAVAZOS RENYNOSA TAMAULIPASMEXICO	Debtor: DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640) Secured: Priority Administrative: Unsecured: \$23,213.65 Total: \$23,213.65
Claim Number: 15795 Date Filed: 08/02/2006 Creditor's Name and Address: HANDLEY RALPH 13375 HADDON DR FENTON, MI 48430	Debtor: DELPHI CORPORATION (05-44481) Secured: Priority Administrative: Unsecured: \$0.00 Total: \$0.00	Claim Number: 15802 Date Filed: 08/02/2006 Creditor's Name and Address: HANDLEY RALPH E 13375 HADDON ST FENTON, MI 48430-1103	Debtor: DELPHI CORPORATION (05-44481) Secured: Priority Administrative: Unsecured: \$0.00 Total: \$0.00

## EXHIBIT A - DUPLICATE AND AMENDED CLAIMS

CLAIM TO BE EXPUNGED		SURVIVING CLAIM	
Claim Number: 15801 Date Filed: 08/02/2006 Creditor's Name and Address: HANDLEY RALPH E 13375 HADDON ST FENTON, MI 48430	Debtor: DELPHI CORPORATION (05-44481) Secured: Priority Administrative: Unsecured: \$0.00 Total: \$0.00	Claim Number: 15802 Date Filed: 08/02/2006 Creditor's Name and Address: HANDLEY RALPH E 13375 HADDON ST FENTON, MI 48430-1103	Debtor: DELPHI CORPORATION (05-44481) Secured: Priority Administrative: Unsecured: \$0.00 Total: \$0.00
Claim Number: 15799 Date Filed: 08/02/2006 Creditor's Name and Address: HANDLEY RALPH E 13375 HADDON ST FENTON, MI 48430-1103	Debtor: DELPHI CORPORATION (05-44481) Secured: Priority Administrative: Unsecured: \$0.00 Total: \$0.00	Claim Number: 15802 Date Filed: 08/02/2006 Creditor's Name and Address: HANDLEY RALPH E 13375 HADDON ST FENTON, MI 48430-1103	Debtor: DELPHI CORPORATION (05-44481) Secured: Priority Administrative: Unsecured: \$0.00 Total: \$0.00
Claim Number: 15800 Date Filed: 08/02/2006 Creditor's Name and Address: HANDLEY RALPH E EXPENSES ONLY 513302698 13375 HADDON ST FENTON, MI 48430	Debtor: DELPHI CORPORATION (05-44481) Secured: Priority Administrative: Unsecured: \$0.00 Total: \$0.00	Claim Number: 15802 Date Filed: 08/02/2006 Creditor's Name and Address: HANDLEY RALPH E 13375 HADDON ST FENTON, MI 48430-1103	Debtor: DELPHI CORPORATION (05-44481) Secured: Priority Administrative: Unsecured: \$0.00 Total: \$0.00
Claim Number: 16567 Date Filed: 03/06/2007 Creditor's Name and Address: HARRIS HEALTHTRENDS EFT CORP 6629 W CENTRAL AVE TOLEDO, OH 43617-1401	Debtor: DELPHI CORPORATION (05-44481) Secured: Priority Administrative: Unsecured: \$54,883.42 Total: \$54,883.42	Claim Number: 7016 Date Filed: 05/30/2006 Creditor's Name and Address: HARRIS HEALTHTRENDS EFT CORP 6629 W CENTRAL AVE TOLEDO, OH 43617-1401	Debtor: DELPHI CORPORATION (05-44481) Secured: Priority Administrative: Unsecured: \$54,883.42 Total: \$54,883.42
Claim Number: 14182 Date Filed: 07/31/2006 Creditor's Name and Address: HERITAGE ENVIRONMENTAL SERVICES LLC BINGHAM MCHALEY LLP 10 W MARKET ST INDIANAPOLIS, IN 46204	Debtor: DELPHI CORPORATION (05-44481) Secured: Priority Administrative: Unsecured: \$426,433.36 Total: \$426,433.36	Claim Number: 14283 Date Filed: 07/31/2006 Creditor's Name and Address: HERITAGE ENVIRONMENTAL SERVICES LLC BINGHAM MCHALEY LLP 10 W MARKET ST INDIANAPOLIS, IN 46204	Debtor: DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640) Secured: Priority Administrative: Unsecured: \$426,433.26 Total: \$426,433.26

## EXHIBIT A - DUPLICATE AND AMENDED CLAIMS

CLAIM TO BE EXPUNGED		SURVIVING CLAIM	
Claim Number: 13834 Date Filed: 07/31/2006 Creditor's Name and Address: HERITAGE INTERACTIVE SERVICES LLC 10 W MARKET ST INDIANAPOLIS, IN 46204	Debtor: DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640) Secured: Priority Administrative: Unsecured: \$38,367.34 Total: \$38,367.34	Claim Number: 15964 Date Filed: 08/01/2006 Creditor's Name and Address: HERITAGE INTERACTIVE SERVICES LLC 10 W MARKET ST INDIANAPOLIS, IN 46204	Debtor: DELPHI CORPORATION (05-44481) Secured: Priority Administrative: Unsecured: \$38,367.34 Total: \$38,367.34
Claim Number: 2557 Date Filed: 04/04/2006 Creditor's Name and Address: HOWARD COUNTY INDIANA BARNES & THORNBURG LLP 11 SOUTH MERIDIAN ST INDIANAPOLIS, IN 46204	Debtor: DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640) Secured: \$2,453,074.52 Priority \$4,628,077.82 Administrative: Unsecured: Total: \$7,081,152.34	Claim Number: 16506 Date Filed: 02/02/2007 Creditor's Name and Address: HOWARD COUNTY INDIANA BARNES & THORNBURG LLP 11 SOUTH MERIDIAN ST INDIANAPOLIS, IN 46204	Debtor: DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640) Secured: \$2,069,991.66 Priority: \$5,076,914.92 Administrative: Unsecured: Total: \$7,146,906.58
Claim Number: 1540 Date Filed: 01/17/2006 Creditor's Name and Address: ITT CANNON SHAKOPEE 2881 EAST BAYARD STREET SENECA FALLS, NY 13148	Debtor: DELPHI CORPORATION (05-44481) Secured: Priority Administrative: Unsecured: \$84,708.68 Total: \$84,708.68	Claim Number: 1541 Date Filed: 01/17/2006 Creditor's Name and Address: ITT CANNON NEWTON 2881 EAST BAYARD STREET SENECA FALLS, NY 13148	Debtor: DELPHI CORPORATION (05-44481) Secured: Priority Administrative: Unsecured: \$114,460.81 Total: \$114,460.81
Claim Number: 14172 Date Filed: 07/31/2006 Creditor's Name and Address: KEYSTONE POWDERED METAL COMPANY BUCHANAN INGERSOLL & ROONEY PC ONE OXFORD CENTRE 301 GRANT ST 20TH FL PITTSBURGH, PA 15219	Debtor: DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640) Secured: Priority Administrative: Unsecured: \$109,652.70 Total: \$109,652.70	Claim Number: 15792 Date Filed: 08/02/2006 Creditor's Name and Address: KEYSTONE POWDERED METAL COMPANY BUCHANAN INGERSOLL & ROONEY PC 1 CHASE MANHATTAN PLAZA 35TH FLR NEW YORK, NY 10007	Debtor: DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640) Secured: Priority Administrative: Unsecured: \$140,983.79 Total: \$140,983.79
Claim Number: 16545 Date Filed: 02/16/2007 Creditor's Name and Address: LONGACRE MASTER FUND LTD 810 SEVENTH AVE 22ND FL NEW YORK, NY 10019	Debtor: DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640) Secured: Priority Administrative: Unsecured: \$78,672.00 Total: \$78,672.00	Claim Number: 6378 Date Filed: 05/19/2006 Creditor's Name and Address: SUPERIOR LTD PO BOX 37 PESHTIGO, WI 54157	Debtor: DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640) Secured: Priority Administrative: Unsecured: \$61,552.00 Total: \$61,552.00

## EXHIBIT A - DUPLICATE AND AMENDED CLAIMS

CLAIM TO BE EXPUNGED				SURVIVING CLAIM			
Claim Number: 16487 Date Filed: 01/17/2007 Creditor's Name and Address: LONGACRE MASTER FUND LTD 810 SEVENTH AVE 22ND FL NEW YORK, NY 10019	Debtor: DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640) Secured: Priority Administrative: Unsecured: \$405,670.69 Total: \$405,670.69	Claim Number: 10126 Date Filed: 07/21/2006 Creditor's Name and Address: LONGACRE MASTER FUND LTD 810 SEVENTH AVE 22ND FL NEW YORK, NY 10019	Debtor: DELPHI CORPORATION (05-44481) Secured: Priority Administrative: Unsecured: \$405,670.69 Total: \$405,670.69				
Claim Number: 16484 Date Filed: 01/16/2007 Creditor's Name and Address: LONGACRE MASTER FUND LTD 810 SEVENTH AVE 22ND FL NEW YORK, NY 10019	Debtor: DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640) Secured: Priority Administrative: Unsecured: \$163,499.09 Total: \$163,499.09	Claim Number: 8525 Date Filed: 06/26/2006 Creditor's Name and Address: LONGACRE MASTER FUND LTD 810 SEVENTH AVE 22ND FL NEW YORK, NY 10019	Debtor: DELPHI CORPORATION (05-44481) Secured: Priority: \$0.00 Administrative: Unsecured: \$163,499.09 Total: \$163,499.09				
Claim Number: 11612 Date Filed: 07/27/2006 Creditor's Name and Address: LONGACRE MASTER FUND LTD 810 SEVENTH AVE 22ND FL NEW YORK, NY 10019	Debtor: DELPHI CORPORATION (05-44481) Secured: Priority Administrative: \$144,348.23 Unsecured: \$245,395.29 Total: \$389,743.52	Claim Number: 16558 Date Filed: 02/28/2007 Creditor's Name and Address: LONGACRE MASTER FUND LTD 810 SEVENTH AVE 22ND FL NEW YORK, NY 10019	Debtor: DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640) Secured: Priority: \$144,348.23 Administrative: Unsecured: \$245,395.29 Total: \$389,743.52				
Claim Number: 7463 Date Filed: 06/05/2006 Creditor's Name and Address: MADISON COUNTY INDIANA TREASURER 33 W 10TH ST STE 200 ANDERSON, IN 46016	Debtor: DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640) Secured: Priority: \$1,226,335.55 Administrative: Unsecured: Total: \$1,226,335.55	Claim Number: 16571 Date Filed: 03/12/2007 Creditor's Name and Address: MADISON COUNTY INDIANA TREASURER 33 W 10TH ST STE 200 ANDERSON, IN 46016	Debtor: DELPHI CORPORATION (05-44481) Secured: Priority: \$1,064,727.48 Administrative: Unsecured: Total: \$1,064,727.48				
Claim Number: 15828 Date Filed: 08/09/2006 Creditor's Name and Address: MARION COUNTY IN MARION COUNTY TREASURER 200 E WASHINGTON ST ROOM 1001 INDIANAPOLIS, IN 46204	Debtor: DELPHI CORPORATION (05-44481) Secured: Priority: \$80,326.06 Administrative: Unsecured: Total: \$80,326.06	Claim Number: 16296 Date Filed: 09/08/2006 Creditor's Name and Address: MARION COUNTY IN 200 E WASHINGTON ST RM 1001 INDIANAPOLIS, IN 46204	Debtor: DELPHI CORPORATION (05-44481) Secured: Priority: \$138,133.68 Administrative: Unsecured: Total: \$138,133.68				

## EXHIBIT A - DUPLICATE AND AMENDED CLAIMS

CLAIM TO BE EXPUNGED				SURVIVING CLAIM			
Claim Number: 12229 Date Filed: 07/28/2006 Creditor's Name and Address: MCNAUGHTON MCKAY ELECTRIC CO O 1357 E LINCOLN AVE MADISON HEIGHTS, MI 48071-4134	Debtor: DELPHI CORPORATION (05-44481)  Secured: Priority \$23,230.90 Administrative: Unsecured: \$54,322.16  Total: \$77,553.06	Claim Number: 16561 Date Filed: 03/02/2007 Creditor's Name and Address: MCNAUGHTON MCKAY ELECTRIC OF OHIO 1357 E LINCOLN AVE MADISON HEIGHTS, MI 48071-4126	Debtor: DELPHI CORPORATION (05-44481)  Secured: Priority \$23,230.90 Administrative: Unsecured: \$46,886.26  Total: \$70,117.16				
Claim Number: 2694 Date Filed: 04/19/2006 Creditor's Name and Address: METRIC EQUIPMENT SALES & SIERRA LIQUIDITY FUND 2699 WHITE RD STE 255 IRVINE, CA 92614	Debtor: DELPHI CORPORATION (05-44481)  Secured: Priority Administrative: Unsecured: \$247.75  Total: \$247.75	Claim Number: 15976 Date Filed: 08/09/2006 Creditor's Name and Address: SIERRA LIQUIDITY FUND LLC ASSIGNEE METRIC EQUIPMENT SALES INC ASSIGNOR SIERRA LIQUIDITY FUND 2699 WHITE RD STE 255 IRVINE, CA 92614	Debtor: DELPHI CORPORATION (05-44481)  Secured: Priority Administrative: Unsecured: \$991.00  Total: \$991.00				
Claim Number: 8370 Date Filed: 06/22/2006 Creditor's Name and Address: PANASONIC FACTORY AUTOMATION PO BOX 70425 CHICAGO, IL 60673-0425	Debtor: DELPHI CORPORATION (05-44481)  Secured: Priority Administrative: Unsecured: \$5,900.00  Total: \$5,900.00	Claim Number: 14318 Date Filed: 07/31/2006 Creditor's Name and Address: SPCP GROUP LLC 2 GREENWICH PLZ GREENWICH, CT 06830	Debtor: DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)  Secured: Priority Administrative: Unsecured: \$9,078,756.03  Total: \$9,078,756.03				
Claim Number: 10356 Date Filed: 07/24/2006 Creditor's Name and Address: PENN ALUMINUM INTERNATIONAL INC FAGELHABER LLC 55 E MONROE ST CHICAGO, IL 60603	Debtor: DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)  Secured: Priority Administrative: Unsecured: \$1,691,908.08  Total: \$1,691,908.08	Claim Number: 16557 Date Filed: 02/28/2007 Creditor's Name and Address: PENN ALUMINUM INTERNATIONAL INC FAGELHABER LLC 55 E MONROE ST 40TH FLR CHICAGO, IL 60603	Debtor: DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)  Secured: Priority Administrative: Unsecured: \$435,185.00  Total: \$435,185.00				

## EXHIBIT A - DUPLICATE AND AMENDED CLAIMS

CLAIM TO BE EXPUNGED		SURVIVING CLAIM	
Claim Number: 16494 Date Filed: 01/22/2007 Creditor's Name and Address: PLASTICERT INC 801 N SECOND ST HARRISBURG, PA 17102	Debtor: DELPHI CORPORATION (05-44481)  Secured: Priority Administrative: \$29,718.29 Unsecured: \$13,551.00  Total: \$43,269.29	Claim Number: 16584 Date Filed: 03/21/2007 Creditor's Name and Address: PLASTI CERT INC 801 NORTH SECOND STREET HARRISBURG, PA 17102	Debtor: DELPHI CORPORATION (05-44481)  Secured: Priority: \$30,985.93 Administrative: Unsecured: \$14,146.00  Total: \$45,131.93
Claim Number: 16540 Date Filed: 02/13/2007 Creditor's Name and Address: PRESSURE VESSEL SERVICE INC BASIC CHEMICAL SOLUTIONS LLC 525 SEAPORT BLVD REDWOOD CITY, CA 94063	Debtor: DELPHI CORPORATION (05-44481)  Secured: Priority Administrative: Unsecured: \$25,058.98  Total: \$25,058.98	Claim Number: 9593 Date Filed: 07/17/2006 Creditor's Name and Address: BASIC CHEMICAL SOLUTIONS LLC 5 STEEL RD E MORRISVILLE, PA 19067	Debtor: DELPHI CORPORATION (05-44481)  Secured: Priority: Administrative: Unsecured: \$25,764.58  Total: \$25,764.58
Claim Number: 15798 Date Filed: 08/02/2006 Creditor's Name and Address: RALPH E HANDLEY 13375 HADDON DR FENTON, MI 48430-1103	Debtor: DELPHI CORPORATION (05-44481)  Secured: Priority Administrative: Unsecured: \$0.00  Total: \$0.00	Claim Number: 15802 Date Filed: 08/02/2006 Creditor's Name and Address: HANDLEY RALPH E 13375 HADDON ST FENTON, MI 48430-1103	Debtor: DELPHI CORPORATION (05-44481)  Secured: Priority: Administrative: Unsecured: \$0.00  Total: \$0.00
Claim Number: 15797 Date Filed: 08/02/2006 Creditor's Name and Address: RALPH E HANDLEY AND MAXINE A HANDLEY JT TEN 13375 HADDON ST FENTON, MI 48430-1103	Debtor: DELPHI CORPORATION (05-44481)  Secured: Priority Administrative: Unsecured: \$0.00  Total: \$0.00	Claim Number: 15802 Date Filed: 08/02/2006 Creditor's Name and Address: HANDLEY RALPH E 13375 HADDON ST FENTON, MI 48430-1103	Debtor: DELPHI CORPORATION (05-44481)  Secured: Priority: Administrative: Unsecured: \$0.00  Total: \$0.00
Claim Number: 4208 Date Filed: 05/01/2006 Creditor's Name and Address: SANTA ROSA COUNTY TAX COLLECTOR PO BOX 7100 MILTON, FL 32572	Debtor: DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)  Secured: \$2,257.22  Priority Administrative: Unsecured:  Total: \$2,257.22	Claim Number: 9271 Date Filed: 04/26/2006 Creditor's Name and Address: TAX COLLECTOR SANTA ROSA COUNTY ROBERT MCCLURE SANTA ROSA TAX COLLE PO BOX 7100 MILTON, FL 32572	Debtor: DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)  Secured: \$2,257.22  Priority: Administrative: Unsecured:  Total: \$2,257.22

## EXHIBIT A - DUPLICATE AND AMENDED CLAIMS

CLAIM TO BE EXPUNGED				SURVIVING CLAIM			
Claim Number: 1226 Date Filed: 12/21/2005 Creditor's Name and Address: SOPUS PRODUCTS 910 LOUISIANA 20TH FL HOUSTON, TX 77002	Debtor: DELPHI CORPORATION (05-44481)  Secured: Priority Administrative: Unsecured: \$35,141.75  Total: \$35,141.75	Claim Number: 16105 Date Filed: 08/09/2006 Creditor's Name and Address: SOPUS PRODUCTS 910 LOUISIANA 20TH FL HOUSTON, TX 77002	Debtor: DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)  Secured: Priority Administrative: Unsecured: \$35,141.75  Total: \$35,141.75				
Claim Number: 2010 Date Filed: 02/14/2006 Creditor's Name and Address: STAGECOACH CARTAGE & DIST LP 7167 CHINO DR EL PASO, TX 79926	Debtor: DELPHI MECHATRONIC SYSTEMS, INC (05-44567)  Secured: Priority \$4,300.44 Administrative: Unsecured:  Total: \$4,300.44	Claim Number: 5069 Date Filed: 05/08/2006 Creditor's Name and Address: STAGECOACH CARTAGE PO BOX 26517 EL PASO, TX 79926	Debtor: DELPHI CORPORATION (05-44481)  Secured: Priority Administrative: Unsecured: \$3,890.28  Total: \$3,890.28				
Claim Number: 2157 Date Filed: 03/01/2006 Creditor's Name and Address: STAPLA ULTRASONICS CORPORATION 250 ANDOVER ST WILMINGTON, MA 01887	Debtor: DELPHI CORPORATION (05-44481)  Secured: Priority Administrative: Unsecured: \$766.00  Total: \$766.00	Claim Number: 15809 Date Filed: 08/03/2006 Creditor's Name and Address: ASM CAPITAL AS ASSIGNEE FOR STAPLA ULTRASONICS CORPORATION 7600 JERICHO TURNPIKE STE 302 WOODBURY, NY 11797	Debtor: DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)  Secured: Priority Administrative: Unsecured: \$25,216.00  Total: \$25,216.00				
Claim Number: 6393 Date Filed: 05/19/2006 Creditor's Name and Address: TENNESSEE DEPARTMENT OF REVENUE PO BOX 20207 NASHVILLE, TN 37202-0207	Debtor: DELPHI CORPORATION (05-44481)  Secured: Priority \$53,809.59 Administrative: Unsecured:  Total: \$53,809.59	Claim Number: 16580 Date Filed: 03/16/2007 Creditor's Name and Address: TENNESSEE DEPARTMENT OF REVENUE PO BOX 20207 NASHVILLE, TN 37202-0207	Debtor: DELPHI CORPORATION (05-44481)  Secured: Priority \$18,990.89 Administrative: Unsecured:  Total: \$18,990.89				
Claim Number: 1208 Date Filed: 12/19/2005 Creditor's Name and Address: TESTEQUITY INC 2450 TURQUOISE CIR THOUSAND OAKS, CA 91320	Debtor: DELPHI CORPORATION (05-44481)  Secured: Priority Administrative: Unsecured: \$206,964.00  Total: \$206,964.00	Claim Number: 16583 Date Filed: 03/20/2007 Creditor's Name and Address: TESTEQUITY INC 2450 TURQUOISE CIR THOUSAND OAKS, CA 91320	Debtor: DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)  Secured: Priority Administrative: Unsecured: \$206,964.00  Total: \$206,964.00				

## EXHIBIT A - DUPLICATE AND AMENDED CLAIMS

CLAIM TO BE EXPUNGED			SURVIVING CLAIM		
Claim Number: 16480 Date Filed: 01/11/2007 Creditor's Name and Address:  THE FURUKAWA ELECTRIC CO LTD SQUIRE SANDERS & DEMPSEY LLP 600 HANSEN WAY PALO ALTO, CA 94304-1043	Debtor: DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)  Secured:  Priority  Administrative:  Unsecured: \$48,067.68  Total: \$48,067.68	Claim Number: 16555 Date Filed: 02/26/2007 Creditor's Name and Address:  THE FURUKAWA ELECTRIC CO LTD SQUIRE SANDERS & DEMPSEY LLP 600 HANSEN WY PALO ALTO, CA 94304-1043	Debtor: DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)  Secured:  Priority  Administrative:  Unsecured: \$48,067.68  Total: \$48,067.68	Debtor: DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)  Secured:  Priority  Administrative:  Unsecured: \$48,067.68  Total: \$48,067.68	
Claim Number: 4039 Date Filed: 05/01/2006 Creditor's Name and Address:  U S CUSTOMS AND BORDER PROTECTION 6650 TELECOM DR PO BOX 68911 INDIANAPOLIS, IN 46268	Debtor: DELPHI MECHATRONIC SYSTEMS, INC (05-44567)  Secured:  Priority \$48,074.00  Administrative:  Unsecured: \$48,074.00  Total: \$96,148.00	Claim Number: 16201 Date Filed: 08/14/2006 Creditor's Name and Address:  US CUSTOMS & BORDER PROTECTION 6650 TELECOM DR PO BOX 68911 INDIANAPOLIS, IN 46268	Debtor: DELPHI MECHATRONIC SYSTEMS, INC (05-44567)  Secured:  Priority \$0.00  Administrative:  Unsecured:  Total: \$0.00	Debtor: DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)  Secured:  Priority  Administrative:  Unsecured:  Total: \$6,656,624.92	
Claim Number: 14912 Date Filed: 07/31/2006 Creditor's Name and Address:  WACHOVIA BANK NA SUCCESSOR BY MERGER TO SOUTHTRUST BANK BURR & FORMAN LLP 420 N 20TH STREET SUITE 3100 BIRMINGHAM, AL 35203	Debtor: DELPHI CORPORATION (05-44481)  Secured:  Priority  Administrative:  Unsecured: \$6,656,624.92  Total: \$6,656,624.92	Claim Number: 14913 Date Filed: 07/31/2006 Creditor's Name and Address:  WACHOVIA BANK NA SUCCESSOR BY MERGER TO SOUTHTRUST BANK BURR & FORMAN LLP 420 N 20TH STREET SUITE 3100 BIRMINGHAM, AL 35203	Debtor: DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)  Secured:  Priority  Administrative:  Unsecured: \$6,656,624.92  Total: \$6,656,624.92	Debtor: DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)  Secured:  Priority  Administrative:  Unsecured: \$6,656,624.92  Total: \$6,656,624.92	

Total Claims to be Expunged:

42

Total Asserted Amount to be Expunged:

\$22,239,027.22

**EXHIBIT B-1 - UNTIMELY EQUITY CLAIMS**

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
CELESTE R MULCRONE AND MARY ELLEN MULCRONE JT TEN 10850 MONTICELLO PINCKNEY, MI 48169-9326	16539	Secured: Priority: Administrative: Unsecured: \$0.00 Total: \$0.00	02/13/2007	DELPHI CORPORATION (05-44481)
CELESTE ROSE MULCRONE AND JOHN W MULCRONE JT TEN 10850 MONTICELLO PINCKNEY, MI 48169-9326	16538	Secured: Priority: Administrative: Unsecured: \$0.00 Total: \$0.00	02/13/2007	DELPHI CORPORATION (05-44481)
L SUZANNE SCHMIDT AND BRUCE H SCHMIDT TEN COM 9932 MCKINSTRY MILL RD NEW WINDSOR, MD 21776-7917	16549	Secured: Priority: Administrative: Unsecured: \$0.00 Total: \$0.00	02/20/2007	DELPHI CORPORATION (05-44481)
VICKI L SPANG 1114 LAYARD AVE RACINE, WI 53402-4327	16554	Secured: Priority: Administrative: Unsecured: \$0.00 Total: \$0.00	03/09/2007	DELPHI CORPORATION (05-44481)
<b>Total:</b>	<b>4</b>	<b>\$0.00</b>		

**EXHIBIT B-2 - INSUFFICIENTLY DOCUMENTED EQUITY CLAIMS**

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
ANDREW LADIKA AND MARGARET C LADIKA JT TEN 3951 RIVER LN ROCKY RIVER, OH 44116-3824	16401	Secured: \$1,439.00 Priority: Administrative: Unsecured: _____ Total: \$1,439.00	10/27/2006	DELPHI CORPORATION (05-44481)
ANGELINE WYSOCKI 2944 WALMSLEY CIRCLE LAKE ORION, MI 48360-1644	5333	Secured: Priority: Administrative: Unsecured: \$0.00 Total: \$0.00	05/08/2006	DELPHI CORPORATION (05-44481)
AUSTIN L JARVIS CUST RAYMOND S JARVIS UNIF GIFT MIN ACT APT 5 M 1834 CATON AVE BROOKLYN, NY 11226-2815	3024	Secured: Priority: Administrative: Unsecured: \$0.00 Total: \$0.00	04/27/2006	DELPHI CORPORATION (05-44481)
BERNARD J PONKE 8079 DALE CENTERLINE, MI 48015-1529	4859	Secured: Priority: Administrative: Unsecured: \$0.00 Total: \$0.00	05/05/2006	DELPHI CORPORATION (05-44481)
CLIFFORD L TALLMAN 2163 NICHOLS RD LENNON, MI 48449-9320	6762	Secured: Priority: Administrative: Unsecured: \$0.00 Total: \$0.00	05/24/2006	DELPHI CORPORATION (05-44481)
DIANNE SMITH FOWLER 7154 DIAMOND HEAD RD JACKSONVILLE, FL 32216-9113	8954	Secured: Priority: Administrative: Unsecured: \$0.00 Total: \$0.00	07/05/2006	DELPHI CORPORATION (05-44481)
DIETER MANTHEY FRAVENLOBSTR 30 D 55118 MAINZGERMANY	9280	Secured: Priority: Administrative: Unsecured: \$0.00 Total: \$0.00	07/11/2006	DELPHI CORPORATION (05-44481)
EUGENE W MILLER AND MICHAEL LEE MILLER JT TEN 1784 SILVER MAPLE DR BLAIRSVILLE, GA 30512-3859	7447	Secured: \$260.00 Priority: Administrative: Unsecured: \$6,500.00 Total: \$6,760.00	06/05/2006	DELPHI CORPORATION (05-44481)

**EXHIBIT B-2 - INSUFFICIENTLY DOCUMENTED EQUITY CLAIMS**

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
HELEN KRIZ TR HELEN KRIZ TRUST UA DTD 082091 2033 SE ALLAMANDA DR PORT ST LUCIE, FL 34952-5803	3397	Secured: Priority: Administrative: Unsecured: \$0.00 Total: \$0.00	05/01/2006	DELPHI CORPORATION (05-44481)
JEANNE FITZSIMMONS 120 W JACKSON AVE S SAPULPA, OK 74066-5514	5975	Secured: Priority: Administrative: Unsecured: \$0.00 Total: \$0.00	05/15/2006	DELPHI CORPORATION (05-44481)
JUDITH K LIPITZ 27122 PRESTON RD PUEBLO, CO 81006-9750	9632	Secured: \$18.27 Priority: Administrative: Unsecured: \$5.00 Total: \$23.27	07/17/2006	DELPHI CORPORATION (05-44481)
KATY B DANNER 11865 S W BELVIDERE PL PORTLAND, OR 97225-5803	8655	Secured: Priority: Administrative: Unsecured: \$89.85 Total: \$89.85	06/27/2006	DELPHI CORPORATION (05-44481)
LILLIAN ZABLOCKI ALON SHVNT 90433 GUSH ETZIONISRAEL	7628	Secured: Priority: Administrative: Unsecured: \$0.00 Total: \$0.00	06/08/2006	DELPHI CORPORATION (05-44481)
MISS ROBERTA BRISGALL 20301 W COUNTRY CLUB DR APT 1927 AVENTURA, FL 33180-1657	4444	Secured: Priority: Administrative: Unsecured: \$0.00 Total: \$0.00	05/02/2006	DELPHI CORPORATION (05-44481)
RICHARD C ZAHNOW 1921 SUNSET TRL NATIONAL CITY, MI 48748-9537	15793	Secured: Priority: Administrative: Unsecured: \$0.00 Total: \$0.00	08/02/2006	DELPHI CORPORATION (05-44481)
ROBERT E WOODROW 2 GALILEO CT SUFFERN, NY 10901-1902	4251	Secured: \$2,606.25 Priority: Administrative: Unsecured: \$2,606.25 Total: \$2,606.25	05/01/2006	DELPHI CORPORATION (05-44481)

**EXHIBIT B-2 - INSUFFICIENTLY DOCUMENTED EQUITY CLAIMS**

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
SMITH EZZARD 2959 CONCORD FLINT, MI 48504	6249	Secured: Priority: \$25,000.00 Administrative: Unsecured: _____ Total: \$25,000.00	05/18/2006	DELPHI CORPORATION (05-44481)
SUSAN K GEAN BULAR 2288 MATTIE LU DR AUBURN HILLS, MI 48326-2427	9223	Secured: Priority: Administrative: Unsecured: \$0.00 Total: \$0.00	07/10/2006	DELPHI CORPORATION (05-44481)
THERESA BERMAN CUST PHILIP A BERMAN UNIF GIFT MIN ACT NY BOX 354 RIVERDALE, NY 10463-0354	15639	Secured: Priority: Administrative: Unsecured: \$673.37 Total: \$673.37	07/31/2006	DELPHI CORPORATION (05-44481)
ULRICH E SEIFFERT VIERZ NOTHELFER STR 44 55124 MAINZ 1GERMANY	11144	Secured: Priority: \$0.00 Administrative: Unsecured: \$0.00 Total: \$0.00	07/26/2006	DELPHI CORPORATION (05-44481)

Total: 20 \$36,591.74

## EXHIBIT C-1 - ADJOURNED DUPLICATE AND AMENDED CLAIMS

CLAIM TO BE EXPUNGED		SURVIVING CLAIM	
Claim Number: 4434 Date Filed: 05/02/2006 Creditor's Name and Address: BAY COUNTY TAX COLLECTOR 239 E 4TH ST PANAMA CITY, FL 32401	Debtor: DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640) Secured: \$18,028.96 Priority Administrative: Unsecured: Total: <u>\$18,028.96</u>	Claim Number: 16559 Date Filed: 03/01/2007 Creditor's Name and Address: BAY COUNTY TAX COLLECTOR 239 E 4TH ST PANAMA CITY, FL 32401	Debtor: DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640) Secured: \$16,270.91 Priority Administrative: Unsecured: Total: <u>\$16,270.91</u>
Claim Number: 11447 Date Filed: 07/27/2006 Creditor's Name and Address: CENTRAL CAROLINA PRODUCTS INC 3250 W BIG BEAVER STE 429 TROY, MI 48084	Debtor: DELPHI CORPORATION (05-44481) Secured: Priority Administrative: Unsecured: <u>\$50,118.34</u> Total: <u>\$50,118.34</u>	Claim Number: 16542 Date Filed: 02/13/2007 Creditor's Name and Address: CENTRAL CAROLINA PRODUCTS INC 3250 W BIG BEAVER STE 429 TROY, MI 48084	Debtor: DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640) Secured: Priority Administrative: Unsecured: <u>\$50,118.34</u> Total: <u>\$50,118.34</u>
Claim Number: 12177 Date Filed: 07/28/2006 Creditor's Name and Address: COMERICA LEASING CORPORATION BODMAN LLP 6TH FL AT FORD FIELD 1901 ST ANTOINE ST DETROIT, MI 48226	Debtor: DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640) Secured: Priority Administrative: Unsecured: <u>\$0.00</u> Total: <u>\$0.00</u>	Claim Number: 12176 Date Filed: 07/28/2006 Creditor's Name and Address: COMERICA LEASING CORPORATION BODMAN LLP 6TH FL AT FORD FIELD 1901 ST ANTOINE ST DETROIT, MI 48226	Debtor: DELPHI CORPORATION (05-44481) Secured: Priority Administrative: Unsecured: <u>\$0.00</u> Total: <u>\$0.00</u>
Claim Number: 808 Date Filed: 11/22/2005 Creditor's Name and Address: CONTRARIAN FUNDS LLC 411 W PUTNAM AVE STE 225 GREENWICH, CT 06830	Debtor: DELPHI CORPORATION (05-44481) Secured: Priority Administrative: Unsecured: <u>\$51,817.86</u> Total: <u>\$51,817.86</u>	Claim Number: 16544 Date Filed: 02/16/2007 Creditor's Name and Address: CONTRARIAN FUNDS LLC 411 W PUTNAM AVE STE 225 GREENWICH, CT 06830	Debtor: DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640) Secured: Priority Administrative: Unsecured: <u>\$51,817.86</u> Total: <u>\$51,817.86</u>

Total Claims to be Expunged:

4

Total Asserted Amount to be Expunged:

\$119,965.16

**EXHIBIT C-2 - ADJOURNED UNTIMELY EQUITY CLAIMS**

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
BRADLEY A BENNETT AND BARBARA R BENNETT 211 E 53RD ST APT 6D NEW YORK, NY 10022-4805	16591	Secured: Priority: Administrative: Unsecured: _____ \$643.64 Total: _____ \$643.64	03/29/2007	DELPHI CORPORATION (05-44481)
<b>Total:</b>	<b>1</b>		<b>\$643.64</b>	

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

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In re : Chapter 11  
:  
DELPHI CORPORATION, et al. : Case No. 05-44481 (RDD)  
:  
Debtors. : (Jointly Administered)  
:  
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ORDER PURSUANT TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 3007  
DISALLOWING AND EXPUNGING (A) DUPLICATE AND AMENDED CLAIMS AND (B)  
EQUITY CLAIMS IDENTIFIED IN TWELFTH OMNIBUS CLAIMS OBJECTION

("TWELFTH OMNIBUS CLAIMS OBJECTION ORDER")

Upon the Twelfth Omnibus Objection (Procedural) Pursuant To 11 U.S.C. § 502(b)  
And Fed. R. Bankr. P. 3007 To Certain (A) Duplicate And Amended Claims And (B) Equity  
Claims, dated April 27, 2007 (the "Twelfth Omnibus Claims Objection"),<sup>1</sup> of Delphi Corporation  
and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the  
above-captioned cases (collectively, the "Debtors"); and upon the record of the hearing held on the  
Twelfth Omnibus Claims Objection; and after due deliberation thereon; and good and sufficient  
cause appearing therefor,

IT IS HEREBY FOUND AND DETERMINED THAT:<sup>2</sup>

A. Each holder of a claim (each, a "Claim") listed on Exhibits A, B-1,  
and B-2 attached hereto was properly and timely served with a copy of the Twelfth

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<sup>1</sup> Capitalized terms used and not otherwise defined herein shall have the meanings ascribed to them in the Twelfth Omnibus Claims Objection.

Omnibus Claims Objection, a personalized Notice Of Objection To Claim, a copy of the Order Pursuant to 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims (Docket No. 6089) (the "Claims Objection Procedures Order"), the proposed order granting the Twelfth Omnibus Claims Objection, and the notice of the deadline for responding to the Twelfth Omnibus Claims Objection. No other or further notice of the Twelfth Omnibus Claims Objection is necessary.

B. The Court has jurisdiction over the Twelfth Omnibus Claims Objection pursuant to 28 U.S.C. §§ 157 and 1334. The Twelfth Omnibus Claims Objection is a core proceeding under 28 U.S.C. § 157(b)(2). Venue of these cases and the Twelfth Omnibus Claims Objection in this district is proper under 28 U.S.C. §§ 1408 and 1409.

C. The Claims listed on Exhibit A hereto under the column heading "Claim To Be Expunged" are either duplicates of Claims filed with the Court or have been amended or superseded by later-filed Claims.

D. The Claims listed on Exhibit B-1 hereto were filed by holders of Delphi Corporation common stock solely on account of their stock holdings and were also untimely pursuant to the Bar Date Order ("Untimely Equity Claims").

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(cont'd from previous page)

<sup>2</sup> Findings of fact shall be construed as conclusions of law and conclusions of law shall be construed as findings of fact when appropriate. See Fed. R. Bankr. P. 7052.

2 DeltaView comparison of pcdocs://chisr01a/542583/5 and pcdocs://chisr01a/542583/8.  
Performed on 5/30/2007.

E. The Equity Claims listed on Exhibit B-2 hereto contain insufficient documentation to support the unpaid dividend portion of the Claims asserted (the "Insufficiently Documented Equity Claims").

F. The relief requested in the Twelfth Omnibus Claims Objection is in the best interests of the Debtors, their estates, their creditors, and other parties-in-interest.

NOW THEREFORE, IT IS HEREBY ORDERED, ADJUDGED, AND DECREED

THAT:

1. Each "Claim To Be Expunged" listed on Exhibit A hereto is hereby disallowed and expunged in its entirety. Those Claims identified on Exhibit A as "Surviving Claims" shall remain on the Debtors' claims register, but shall remain subject to future objection by the Debtors and other parties-in-interest.

2. Each Untimely Equity Claim listed on Exhibit B-1 hereto is hereby reclassified as an interest and as such is disallowed and expunged in its entirety.

3. Each Insufficiently Documented Equity Claim listed on Exhibit B-2 hereto is hereby disallowed and expunged in its entirety as it relates to the unpaid dividend portion of such Claim.

4. With respect to each Claim for which a Response to the Twelfth Omnibus Claims Objection has been filed and served, and which has not been resolved by the parties, all of which Claims are listed on Exhibits C-1 and C-2 hereto, the hearing regarding the objection to each such Claim is adjourned to a future hearing date to be noticed by the Debtors consistent with and subject to the Claims Objection Procedures Order; provided, however, that such adjournment shall be without prejudice to the Debtors' right to assert that any such Responses were untimely or otherwise deficient under the Claims Objection Procedures Order.

5. ~~4.~~ Entry of this order is without prejudice to the Debtors' right to object to any other claims in these chapter 11 cases, or to further object to claims that are the subject of the Twelfth Omnibus Claims Objection, on any grounds whatsoever; provided, however, that solely to the extent that (a) a claimant filed duplicative claims against different Debtors for the same asserted obligation (the "Multiple Debtor Duplicative Claims") and (b) certain of such claimant's Multiple Debtor Duplicative Claims are being disallowed and expunged hereby, if one of the Multiple Debtor Duplicative Claims was originally filed against the correct Debtor, the Debtors shall not seek to have the claimant's remaining Multiple Debtor Duplicative Claim (the "Remaining Claim") disallowed and expunged solely on the basis that such Remaining Claim is asserted against the incorrect Debtor. For the avoidance of doubt, except as expressly provided in the preceding sentence, the Remaining Claims shall remain subject to further objection on any grounds whatsoever, including, without limitation, that any such Remaining Claim is asserted against the incorrect Debtor if the claimant did not file a Multiple Debtor Duplicative Claim against the correct Debtor. Nothing contained herein shall restrict the Debtors from objecting to any Remaining Claim or restrict any holder of a Remaining Claim from seeking relief from this Court for the purposes of requesting that this Court modify the Remaining Claim to assert such Remaining Claim against a different Debtor.

6. ~~5.~~ Nothing contained herein shall constitute, nor shall it be deemed to constitute, the allowance of any claim asserted against any of the Debtors.

7. ~~6.~~ This Court shall retain jurisdiction over the Debtors and the holders of Claims subject to the Twelfth Omnibus Claims Objection to hear and determine all matters arising from the implementation of this order.

8. ~~7.~~ Each of the objections by the Debtors to each Claim addressed in the Twelfth Omnibus Claims Objection and set forth on Exhibits A, B-1, and B-2 hereto constitutes a separate contested matter as contemplated by Fed. R. Bankr. P. 9014. This order shall be deemed a separate order with respect to each Claim that is the subject of the Twelfth Omnibus Claims Objection. Any stay of this order shall apply only to the contested matter which involves such Claim and shall not act to stay the applicability or finality of this order with respect to the other contested matters covered hereby.

9. ~~8.~~ Kurtzman Carson Consultants LLC is hereby directed to serve this order, including exhibits, in accordance with the Claims Objection Procedures Order.

10. ~~9.~~ The requirement under Rule 9013-1(b) of the Local Bankruptcy Rules for the United States Bankruptcy Court for the Southern District of New York for the service and filing of a separate memorandum of law is deemed satisfied by the Twelfth Omnibus Claims Objection.

Dated: New York, New York  
~~May~~ \_\_\_\_\_, 2007

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UNITED STATES BANKRUPTCY JUDGE

Document comparison done by DeltaView on Wednesday, May 30, 2007 2:12:29 PM

**Input:**

Document 1	pcdocs://chisr01a/542583/5
Document 2	pcdocs://chisr01a/542583/8
Rendering set	Option 3a strikethrough double score no moves

**Legend:**

<u>Insertion</u>
<u>Deletion</u>
< <del>Moved from</del> >
> <ins>Moved to</ins> <
Style change
Format change
<del>Moved deletion</del>
Inserted cell
Deleted cell
Moved cell
Split/Merged cell
Padding cell

**Statistics:**

	Count
Insertions	3
Deletions	9
Moved from	0
Moved to	0
Style change	0
Format changed	0
Total changes	12

## **EXHIBIT G**

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE ZIP	PHONE	FAX	EMAIL	PARTY / FUNCTION
Davis, Polk & Wardwell	Donald Bernstein Brian Resnick	450 Lexington Avenue		New York	NY 10017	212-450-4092 212-450-4213	212-450-3092 212-450-3213	<a href="mailto:donald.bernstein@dpw.com">donald.bernstein@dpw.com</a> <a href="mailto:brian.resnick@dpw.com">brian.resnick@dpw.com</a>	Counsel to Debtor's Postpetition Administrative Agent
Delphi Corporation	Sean Corcoran, Karen Craft	5725 Delphi Drive		Troy	MI 48098	248-813-2000	248-813-2491	<a href="mailto:sean.p.corcoran@delphi.com">sean.p.corcoran@delphi.com</a> <a href="mailto:karen.j.craft@delphi.com">karen.j.craft@delphi.com</a>	Debtors
Fried, Frank, Harris, Shriver & Jacobson	Brad Eric Sheler Bonnie Steingart Vivek Melwani Jennifer L Rodburg Richard J Slivinski	One New York Plaza		New York	NY 10004	212-859-8000	212-859-4000	<a href="mailto:rodbuje@ffhsj.com">rodbuje@ffhsj.com</a> <a href="mailto:silivin@ffhsj.com">silivin@ffhsj.com</a>	Counsel to Equity Security Holders Committee
JPMorgan Chase Bank, N.A.	Richard Duker	270 Park Avenue		New York	NY 10017	212-270-5484	212-270-4016	<a href="mailto:richard.duker@jpmorgan.com">richard.duker@jpmorgan.com</a>	Prepetition Administrative Agent
JPMorgan Chase Bank, N.A.	Susan Atkins, Gianni Russello	277 Park Ave 8th Fl		New York	NY 10172	212-270-0426	212-270-0430	<a href="mailto:gianni.russello@jpmorgan.com">gianni.russello@jpmorgan.com</a> <a href="mailto:susan.atkins@jpmorgan.com">susan.atkins@jpmorgan.com</a>	Postpetition Administrative Agent
Latham & Watkins LLP	Robert J. Rosenberg	885 Third Avenue		New York	NY 10022	212-906-1370	212-751-4864	<a href="mailto:robert.rosenberg@lw.com">robert.rosenberg@lw.com</a>	Counsel to Official Committee of Unsecured Creditors
Simpson Thatcher & Bartlett LLP	Kenneth S. Ziman, Robert H. Trust, William T. Russell, Jr.	425 Lexington Avenue		New York	NY 10017	212-455-2000	212-455-2502	<a href="mailto:kziman@stblaw.com">kziman@stblaw.com</a> <a href="mailto:rtrust@stblaw.com">rtrust@stblaw.com</a> <a href="mailto:wrussell@stblaw.com">wrussell@stblaw.com</a>	Counsel to Debtor's Prepetition Administrative Agent, JPMorgan Chase Bank, N.A.
Skadden, Arps, Slate, Meagher & Flom LLP	John Wm. Butter, John K. Lyons, Ron E. Meisler	333 W. Wacker Dr.	Suite 2100	Chicago	IL 60606	312-407-0700	312-407-0411	<a href="mailto:jbutler@skadden.com">jbutler@skadden.com</a> <a href="mailto:jllyonsch@skadden.com">jllyonsch@skadden.com</a> <a href="mailto:rmeisler@skadden.com">rmeisler@skadden.com</a>	Counsel to the Debtor
Skadden, Arps, Slate, Meagher & Flom LLP	Kayalyn A. Marafioti, Thomas J. Matz	4 Times Square	P.O. Box 300	New York	NY 10036	212-735-3000	212-735-2000 212-668-2255 does not take service via fax	<a href="mailto:kmarafio@skadden.com">kmarafio@skadden.com</a> <a href="mailto:tmatz@skadden.com">tmatz@skadden.com</a>	Counsel to the Debtor
United States Trustee	Alicia M. Leonhard	33 Whitehall Street	21st Floor	New York	NY 10004-2112	212-510-0500			Counsel to United States Trustee

Name	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
1st Choice Heating & Cooling Inc	Joel D Applebaum	Clark Hill PLC	500 Woodward Ave Ste 3500		Detroit	MI	48226	
ACE American Insurance Company, Pacific Employers Insurance Company & Illinois Union Insurance Company	Lawrence J Kotler	Duane Morris LLP	380 Lexington Ave		New York	NY	10168	
ACE American Insurance Company, Pacific Employers Insurance Company & Illinois Union Insurance Company	Margery N Reed Wendy M Simkulak	Duane Morris LLP	30 S 17th St		Philadelphia	PA	19103-4196	
Affinia Group Inc	Anita Major Credit & Risk Manager	Brake Parts Inc	Wix Filtration Corp	4400 Prime Pkwy	McHenry	IL	60050	
Bay County Florida Tax Collector	Jerry W Gerde	Johnston Harris Gerde & Komarek PA	239 E 4th St		Panama City	FL	32401	
Best Foam Fabricators Inc	Michael Eidelman	Vedder Price Kaufman & Kammholz PC	222 N LaSalle St Ste 2600		Chicago	IL	60601	
Best Foam Fabricators Inc	Michael L Schein	Vedder Price Kaufman & Kammholz PC	1633 Broadway 47th Fl		New York	NY	10019	
Board of County Commissioners of Johnson County Kansas	Roger L Tarbutton	Johnson County Legal Dept	111 S Cherry St Ste 3200		Olathe	KS	66061-3441	
Bradford Industries Inc	William J Hanlon	Seyfarth Shaw LLP	World Trade Ctr E	Two Seaport Ln Ste 300	Boston	MA	02210	
Brush Wellman Inc and Zentrix Technologies Inc	Jean R Robertson	Calfee Halter & Griswold LLP	1400 KeyBank Center	800 Superior Ave	Cleveland	OH	44114-2688	
CDW Computer Centers Inc	Phyllis A Hayes	RMS	307 International Circle Ste 270		Hunt Valley	MD	21030	
CH2M HILL Spain SL	Alan D Schuchman	CH2M HILL Inc	Calle Juan de Mariana 17	Portal B 3	Madrid		28045	Spain
Contrarian Funds LLC	Jeffrey R Gleit David S Rosner Adam L Shiff Daniel A Fliman	Kasowitz Benson Torres & Friedman LLP	1633 Broadway		New York	NY	10019	
Crown Enterprises Inc	Mark H Shapiro Geoffrey T Pavlic	24901 Northwestern Hwy Ste 611			Southfield	MI	48075	
CTS Canada Co	Elizabeth Bottorff Ahlemann	CTS Corporation	905 W Blvd N		Elkhart	IN	46514	
Deringer Ney	Amroc Investments LLC	Attn David S Leinwand Esq	535 Madison Ave 15th Fl	New York	NY	10022		
Deringer Ney		116 Atrium Dr Ste 100			Vernon Hills	IL	60061	
Energy Conversion Systems	David J Adler	McCarter & English LLP	245 Park Ave 27th Fl		New York	NY	10167	
Henman Engineering & Machine Inc	Gregory A Huffman	DeFur Voran LLP	201 E Jackson St Ste 400		Muncie	IN	47305	
Hidria USA, Inc.	J Michael Brown	Gallivan White & Boyd PA	55 Beattie Pl Ste 1200	PO Box 10589	Greenville	SC	29603	
Hollingsworth & Vose Co	Peter Nils Baylor Jesse I Redlener	Nutter McCennen & Fish LLP	World Trade Center West	155 Seaport Blvd	Boston	MA	02210	
Honeywell International Aerospace	Catherine L Steege	Jenner & Block LLP	330 N Wabash Ave		Chicago	IL	60611	
Illinois Department of Revenue	William M Katich	Revenue Litigation Bureau	Office of the Attorney General	500 S Second St	Springfield	IL	62706	
Joe G Tedder CFC	Tax Collector for Polk County, FL	PO Box 2016			Bartow	FL	33831-2016	
Liquidity Solutions Inc dba Revenue Management	Dana P Kane Esq	One University Plaza Ste 312			Hackensack	NJ	07601	
Liquidity Solutions Inc dba Revenue Management	Dana P Kane Esq	One University Plaza Ste 312			Hackensack	NJ	07601	
Lydall Thermal Acoustical Sales LLC and Lydall Thermal Acoustical Inc	C Donald Neville	Kroll McNamara Evans & Delehanty LLP	29 S Main St		West Hartford	CT	06107	
Maricopa County Treasurer	Barbara Lee Caldwell	Hebert Schenk PC	4742 N 24th St Ste 100		Phoenix	AZ	85016	
Marketing Innovators International Inc	Edward J Lesniak	Burke Warren Mackay & Serritella PC	330 N Wabash Ave 22nd Fl		Chicago	IL	60611	
Millennium Industries Corporation	Joel D Applebaum	Clark Hill PLC	500 Woodward Ave Ste 3500		Detroit	MI	48226-3435	
Millwood Inc dba Liberty Industries Inc	Sam O Simmerman	Krugliak Wilkins Griffiths & Dougherty Co LPA	4775 Munson St NW	PO Box 36963	Canton	OH	36963	
Monroe LLC	Robert D Wolford Thomas P Sarb	Miller Johnson	250 Monroe Ave NW Ste 800	PO Box 306	Grand Rapids	MI	49501-0306	
Motion Industries Inc	William J Barrett Kimberly J Robinson	Barak Ferrazzano Kirschbaum & Nagelberg LLP	200 W Madison Ste 3900		Chicago	IL	60606	
MSX International Inc	Sarah Hiltz Seewer	Honigman Miller Schwartz and Cohn LLP	2290 First National Building	660 Woodward Ave	Detroit	MI	48226-3506	

Name	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
MSX International Inc	Sarah Hiltz Seewer	Honigman Miller Schwartz and Cohn LLP	2290 First National Bldg	660 Woodward Ave	Detroit	MI	48226-3506	
Murata Electronics North America Inc	Robert W Dremluk	1270 Ave of the Americas Ste 2500			New York	NY	10020	
Phelps Dodge Corporation and Phelps Dodge Magnet Wire Company Inc	Elena Lazarou	Reed Smith LLP	599 Lexington Ave		New York	NY	10022	
Phelps Dodge Corporation and Phelps Dodge Magnet Wire Company Inc	Ira Schwarzwald	Phelps Dodge Corporation	One N Central Ave		Phoenix	AZ	85004	
Phelps Dodge Corporation and Phelps Dodge Magnet Wire Company Inc	Stephen T Bobo	Reed Smith LLP	10 S Wacker Dr 40th Fl		Chicago	IL	60606	
Riverside Claims LLC as Assignee for JanPak Huntsville	Robyn J Spalter	PO Box 626	Planetarium Station		New York	NY	10024-0540	
Robert Bosch LLC fka Robert Bosch Corporation	Gordon J Toering	Warner Norcross & Judd LLP	900 Fifth Third Ctr	111 Lyon St NW	Grand Rapids	MI	49503-2487	
SPCP Group LLC as Agent	Maura I Russel Paul Traub Anthony B Stumbo	Epcos Inc, Multek Flexible Circuits Inc and Electric Sales of America Inc/Stanley Electric US Co Inc	Dreier LLP	499 Park Ave 14th Fl	New York	NY	10022	
Special Situations Investment Group, Inc	Mark R Somerstein Anne H Pak	Ropes & Gray LLP	1211 Ave of the Americas		New York	NY	10036-8704	
Toyota Motor Engineering & Manufacturing North America Inc	Robert V Sartin Martin B Tucker	Frost Brown Todd LLC	Lexington Financial Center	250 W Main St Ste 2700	Lexington	KY	40507	
United States of America Internal Revenue Service	Michael J Garcia David J Kennedy	United States Attorney for the Southern District of New York	86 Chambers St 3rd Fl		New York	NY	10007	
Vorys Sater Seymour and Pease LLP	Randall D LaTour Esq	52 E Gay St			Columbus	OH	43251	
Wachovia Bank, National Association	Michael Leo Hall D Christopher Carson Jason D Woodard Jennifer A Harris	Burr & Forman LLP	420 N 20th St Ste 3400		Birmingham	AL	35203	
Zeller Electric of Rochester	Zeller Electric Inc	Woods Oviatt Gilman LLP	700 Crossroads Bldg	2 State St	Rochester	NY	14614	
Zeller Electric of Rochester Inc	Zeller Electric Inc	John K McAndrew	700 Crossroads Bldg, 2	Woods Oviatt Gilman LLP	Rochester	NY	14614	

## **EXHIBIT H**

**Hearing Date: May 31, 2007**  
**Hearing Time: 10:00 a.m. (Prevailing Eastern Time)**

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP  
333 West Wacker Drive, Suite 2100  
Chicago, Illinois 60606  
(312) 407-0700  
John Wm. Butler, Jr. (JB 4711)  
John K. Lyons (JL 4951)  
Ron E. Meisler (RM 3026)

- and -

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP  
Four Times Square  
New York, New York 10036  
(212) 735-3000  
Kayalyn A. Marafioti (KM 9632)  
Thomas J. Matz (TM 5986)

Attorneys for Delphi Corporation, et al.,  
Debtors and Debtors-in-Possession

Delphi Legal Information Hotline:  
Toll Free: (800) 718-5305  
International: (248) 813-2698

Delphi Legal Information Website:  
<http://www.delphidocket.com>

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

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:  
In re : Chapter 11  
:  
DELPHI CORPORATION, et al., : Case No. 05-44481 (RDD)  
:  
Debtors. : (Jointly Administered)  
:  
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DEBTORS' OMNIBUS REPLY IN SUPPORT OF DEBTORS' THIRTEENTH OMNIBUS  
OBJECTION (SUBSTANTIVE) PURSUANT TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P.  
3007 TO CERTAIN (A) INSUFFICIENTLY DOCUMENTED CLAIMS, (B) CLAIMS NOT  
REFLECTED ON DEBTORS' BOOKS AND RECORDS, (C) PROTECTIVE INSURANCE  
CLAIMS, (D) INSURANCE CLAIMS NOT REFLECTED ON DEBTORS' BOOKS AND  
RECORDS, (E) UNTIMELY CLAIMS AND UNTIMELY TAX CLAIMS, AND (F) CLAIMS  
SUBJECT TO MODIFICATION, TAX CLAIMS SUBJECT TO MODIFICATION, AND  
CLAIMS SUBJECT TO MODIFICATION AND RECLAMATION AGREEMENT

Delphi Corporation and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"),<sup>1</sup> hereby submit this omnibus reply in support of the Debtors' Thirteenth Omnibus Objection (Substantive) Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (a) Insufficiently Documented Claims, (b) Claims Not Reflected On Debtors' Books And Records, (c) Protective Insurance Claims, (d) Insurance Claims Not Reflected On Debtors' Books And Records, (e) Untimely Claims And Untimely Tax Claims, And (f) Claims Subject To Modification, Tax Claims Subject to Modification, And Claims Subject To Modification And Reclamation Agreement (Docket No. 7825) (the "Thirteenth Omnibus Claims Objection"), and respectfully represent as follows:

1. The Debtors filed the Thirteenth Omnibus Claims Objection on April 27, 2007, seeking entry of an order (a) disallowing and expunging certain "Claims," as that term is defined in 11 U.S.C. § 101(5), because they contain insufficient documentation in support of the Claims asserted, (b) disallowing and expunging certain Claims because they contain insufficient documentation in support of the Claims asserted and were untimely pursuant to the Bar Date Order, (c) disallowing and expunging certain Claims because they assert liabilities or dollar amounts that are not reflected on the Debtors' books and records, (d) disallowing and expunging certain Claims because they assert liabilities or dollar amounts that are not reflected on the Debtors' books and records and were untimely pursuant to the Bar Date Order, (e) disallowing and expunging certain Claims because they were filed by insurance companies and are merely

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<sup>1</sup> Capitalized terms used and not otherwise defined herein have the meanings ascribed to them in the Thirteenth Omnibus Claims Objection.

protective in nature, (f) disallowing and expunging certain Claims because they were filed by an insurance company and assert liabilities that are not reflected on the Debtors' books and records, (g) disallowing and expunging certain Claims because they were untimely pursuant to the Bar Date Order, (h) disallowing and expunging certain Claims because they were filed by taxing authorities and were untimely pursuant to the Bar Date Order, (i) revising the asserted amount or classification, and/or changing the identity of the alleged Debtor with respect to certain Claims, (j) revising the asserted amount or classification, and/or changing in the identity of the alleged Debtor with respect to certain Claims filed by taxing authorities, or (k) revising the asserted amount or classification, and/or changing the identity of the alleged Debtor with respect to certain Claims, some of which are subject to an agreement between the claimant and the Debtors relating to the valid amount of each claimant's reclamation demand, subject to certain reserved defenses, and some of which are held by claimants who are deemed to have consented to the Debtors' determination of the valid amount of the reclamation demand.

2. The Debtors sent to each claimant whose proof of claim is subject to an objection pursuant to the Thirteenth Omnibus Claims Objection a personalized Notice Of Objection To Claim, which specifically identified such claimant's proof of claim that is subject to an objection and the basis for such objection. Responses to the Thirteenth Omnibus Claims Objection were due by 4:00 p.m. (prevailing Eastern time) on May 24, 2007.

3. Due to an error with the computer software used by the Debtors' noticing agent to generate the personalized Notices Of Objection To Claim, some of the personalized Notices Of Objection To Claims that were sent to claimants whose Claims are listed on Exhibits E-1 or E-2 of the Thirteenth Omnibus Claims Objection contained incorrect data. Out of an abundance of caution, the Debtors sent a new personalized Notice Of Objection To Claim to

each claimant whose Claim is listed on Exhibits E-1 or E-2 to the Thirteenth Omnibus Claims Objection, setting the hearing on the Debtors' objection to such Claim for the June 26, 2007 omnibus hearing and continuing the deadline for such claimants to respond to the Thirteenth Omnibus Claims Objection to 4:00 p.m. (prevailing Eastern time) on June 19, 2007.

Accordingly, the Debtors seek to adjourn the hearing with respect to all Claims listed on Exhibits E-1 or E-2 to the Thirteenth Omnibus Claims Objection to June 26, 2007.

4. As of May 29, 2007 at 12:00 p.m. (prevailing Eastern time), the Debtors had received 25 timely-filed formal docketed responses, other than responses filed by claimants whose Claims are listed on Exhibits E-1 or E-2 to the Thirteenth Omnibus Claims Objection, and three undocketed responses (collectively, the "Responses") to the Thirteenth Omnibus Claims Objection. A chart summarizing each of the Responses is attached hereto as Exhibit A.

5. Pursuant to the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections to Claims (Docket No. 6089) (the "Claims Objection Procedures Order"), the hearing with respect to each of the Claims for which a Response was filed, other than Responses filed by claimants whose Claims are listed on Exhibits E-1 or E-2 to the Thirteenth Omnibus Claims Objection, will be adjourned to a sufficiency hearing or claims objection hearing, as appropriate, to determine the disposition of each such Claim. The revised proposed order, a copy of which is attached hereto as Exhibit B (the "Revised Order"),<sup>2</sup> reflects the adjournment of the hearing with respect to each of the Claims for which a Response was filed, other than Responses filed by

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<sup>2</sup> Attached hereto as Exhibit C is a copy of the Revised Order marked to show revisions to the form of proposed order that was submitted with the Thirteenth Omnibus Claims Objection.

claimants whose Claims are listed on Exhibits E-1 or E-2 to the Thirteenth Omnibus Claims Objection, to a future hearing date pursuant to the Claims Objection Procedures Order. The Revised Order also reflects the adjournment of the hearing with respect to each of the Claims listed on Exhibits E-1 or E-2 to the Thirteenth Omnibus Claims Objection to 10:00 a.m. (prevailing Eastern time) on June 26, 2007.

6. In addition to the Responses, the Debtors also received informal letters, e-mails, and telephone calls from various parties questioning the relief requested with the Thirteenth Omnibus Claims Objection and seeking to reserve certain of their rights with respect thereto (the "Informal Responses"). The Debtors believe that all the concerns expressed by the Informal Responses have been adequately resolved.

7. Except for those Claims that have been adjourned to future hearing dates, the Debtors believe that the Revised Order adequately addresses the issues raised by the respondents. Thus, the Debtors request that the Court grant the relief requested by the Debtors and enter the Revised Order.

WHEREFORE the Debtors respectfully request that this Court enter an order (a) sustaining the Thirteenth Omnibus Claims Objection, subject to the modifications made to the Revised Order, (b) adjourning the hearing with respect to all Claims for which a Response, other than a Response filed by a claimant whose Claim is listed on Exhibits E-1 or E-2 to the Thirteenth Omnibus Claims Objection, was filed pursuant to the Claims Objection Procedures Order, (c) adjourning the hearing to June 26, 2007 with respect to all Claims listed on Exhibits E-1 or E-2 to the Thirteenth Omnibus Claims Objection, and (d) granting the Debtors such other and further relief as is just.

Dated: New York, New York  
May 30, 2007

SKADDEN, ARPS, SLATE, MEAGHER  
& FLOM LLP

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- and -

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Attorneys for Delphi Corporation, et al.,  
Debtors and Debtors-in-Possession

**Exhibit A**

***In re Delphi Corporation, et al., Case No. 05-44481 (RDD)***  
***Responses To The Debtors' Thirteenth Omnibus Claims Objection***  
***Organized By Respondent***

	<b>RESPONSE</b>	<b>PROOF OF CLAIM NOS.</b>	<b>SUMMARY OF RESPONSE</b>	<b>BASIS FOR OBJECTION</b>
1.	MSX International, Inc. (Docket No. 7935, with a duplicate entry at Docket No. 8083)	11425	MSX International, Inc. ("MSX") asserts that it filed four proofs of claim, each for \$90,809.43, against four different Debtor entities seeking payment for services rendered. MSX was unable to determine which legal entity owed the debt, so it filed proofs of claim against each of the four Debtors. MSX further asserts that the Thirteenth Omnibus Claims Objection (the "Objection") did not state with specificity the ground for the Objection nor whether the Debtors contest any of the documentation provided by MSX with its proofs of claim. MSX also asserts that the Debtors have not overcome their burden of rebutting MSX's <u>prima facie</u> claim, and that accordingly MSX's claim should be allowed.	Books and records

	<b>RESPONSE</b>	<b>PROOF OF CLAIM Nos.</b>	<b>SUMMARY OF RESPONSE</b>	<b>BASIS FOR OBJECTION</b>
2.	Liquidity Solutions, Inc. as assignee of Hexcel Corporation (Docket No. 7987)	15458	Liquidity Solutions, Inc. ("Liquidity") informally asked the Debtors that it be allowed to withdraw the reclamation demand filed by Hexcel Corporation and that the Debtors acknowledge the claim as an unsecured claim in the full amount claimed. Liquidity requests that the court either allow the claim as a general unsecured claim in the amount of \$100,585.84 or adjourn the hearing on the Objection for a sufficient length of time for Liquidity to reach a mutual understanding with the Debtors as to the amount and classification of the claim. Liquidity also requests that once the Objection is resolved as to this claim, it should be allowed and not subject to further modification.	Claim subject to modification and reclamation agreement
3.	Liquidity Solutions, Inc. d/b/a Revenue Management as assignee of Hammond Group, Inc. (Docket No. 7989)	4427	Liquidity Solutions, Inc. ("Liquidity") asserts that the Debtors offer no specific reason to dispute the asserted amount of the claim. Therefore, Liquidity has insufficient evidence to evaluate and present to the claim's assignor. Liquidity requests that the Objection be overruled and that the claim be allowed in the full amount claimed.	Claim subject to modification and reclamation agreement

	<b>RESPONSE</b>	<b>PROOF OF CLAIM NOS.</b>	<b>SUMMARY OF RESPONSE</b>	<b>BASIS FOR OBJECTION</b>
4.	Contrarian Funds, LLC (Docket No. 8001)	<ul style="list-style-type: none"> <li>a) 9791, 9792, 9796, 10382, 12690, 15222</li> <li>b) 9793, 12669, 12689, 12691, 12692, 15627, 16570</li> <li>c) 10381</li> </ul>	<p>a) Contrarian Funds, LLC ("Contrarian") consents to the Debtors' proposed modification, provided that the claims are allowed in full at the modified amounts. Contrarian asserts generally that there is no statutory authority for the Debtors to "modify claims" without allowing the claims in the modified amount.</p> <p>b) Contrarian asserts that the Debtors have set forth no evidence to contradict the validity and amount of these proofs of claim, and that therefore, Contrarian opposes any modifications. Contrarian asserts that the Debtors have shown no basis for reducing or reclassifying these claims. Contrarian requests that allow these claims be allowed in full as asserted.</p> <p>c) Contrarian opposes any reduction to proof of claim no. 10381 because the Debtors requested, in the Ninth Omnibus Claims Objection, that the Court disallow and expunge proof of claim no. 16374, which amended proof of claim 10381. Contrarian asserts that while the Ninth Omnibus Claims Objection is pending with respect to proof of claim no. 16374, the court should not disallow proof of claim no. 10381.</p>	Claims subject to modification and reclamation agreement

	<b>RESPONSE</b>	<b>PROOF OF CLAIM NOS.</b>	<b>SUMMARY OF RESPONSE</b>	<b>BASIS FOR OBJECTION</b>
5.	Millwood Inc. d/b/a Liberty Industries, Inc. (Docket No. 8003)	10218	Millwood Inc. ("Millwood") asserts that, after negotiations with the Debtors, it entered into several reclamation agreements comprising a total reclamation claim of \$5,946.75. After entering into the reclamation agreements, Millwood filed proof of claim no. 10218, in which it asserted priority administrative expenses in the amount of \$55,995.04, the total amount of the original reclamation demands. Millwood inadvertently omitted one reclamation claim ("Reclamation Claim No. 684") from its proof of claim. The Debtors seek to include the amount of Reclamation Claim No. 684 as part of Millwood's unsecured claim rather than as an administrative priority expense. Millwood requests that the amount be included as a priority administrative expense.	Claim subject to modification and reclamation agreement

RESPONSE	PROOF OF CLAIM NOS.	SUMMARY OF RESPONSE	BASIS FOR OBJECTION
6. Motion Industries, Inc. (Docket No. 8004)	16416	<p>Motion Industries, Inc. ("Motion Industries") asserts that it filed proof of claim no. 10251 in the amount of \$835,355.82 on July 21, 2006 and then, on November 9, 2006, amended that claim by filing proof of claim no. 16416 (the "Amended Claim") in the additional amount of \$42,198.43, for a total revised claim of \$877,554.25. Motion Industries asserts that the amount added in the Amended Claim is based on consignment inventory which, on October 8, 2005, Motion Industries believed Delphi would purchase. Motion Industries further asserts that when it became clear that Delphi was not going to purchase the consigned inventory, Motion Industries filed the amended claim. Motion Industries acknowledges that, although it initially asserted that a portion of its claim was secured, the entire claim is actually unsecured. Motion Industries asserts that the Court should exercise its discretion to allow the Amended Claim because Motion Industries states that it timely asserted a similar claim. Motion Industries also asserts that the Debtors will not be prejudiced by the filing of the Amended Claim. In the alternative, Motion Industries asserts that the Amended Claim should be allowed based on excusable neglect.</p>	Untimely

	<b>RESPONSE</b>	<b>PROOF OF CLAIM NOS.</b>	<b>SUMMARY OF RESPONSE</b>	<b>BASIS FOR OBJECTION</b>
7.	Bradford Industries, Inc. (Docket No. 8006)	16564	Bradford Industries, Inc. ("Bradford") asserts that proof of claim no. 16564 should be allowed in the full amount of \$60,814.07. Bradford asserts that Delphi representatives agree with the amount of the claim and that Bradford deferred filing its proof of claim in reliance upon the good faith efforts of Delphi personnel to resolve the amount of the claim. Bradford further asserts that there is no prejudice to Delphi's estate in allowing the claim in the full amount. Bradford attaches copies of correspondence with Delphi personnel to its Response.	Untimely
8.	Illinois Department of Revenue (Docket No. 8009)	16470	The Illinois Department of Revenue (the "Department") asserts that it filed proof of claim no. 16470 on January 3, 2007 based on taxes arising from Delphi's business activities in the State of Illinois during tax years 2002 and 2003. The Department asserts that the amount of the claim is taken from the Debtors' tax returns, which were amended on August 29, 2006. The Department asserts that it had no way of determining the amount of any potential claim against the Debtors until the amended returns were filed and that it did not have any idea that the Debtors owed additional taxes until the amended returns were filed. Finally, the Department asserts that it should not be penalized by having its claim disallowed as untimely when the claim amount could not be conclusively established until the Debtors filed amended tax returns. The Department asks that the claim be allowed as filed.	Untimely tax claims

	<b>RESPONSE</b>	<b>PROOF OF CLAIM NOS.</b>	<b>SUMMARY OF RESPONSE</b>	<b>BASIS FOR OBJECTION</b>
9.	Crown Enterprises, Inc. (Docket No. 8011)	11129	Crown Enterprises, Inc. ("Crown") asserts that proof of claim no. 11129 in the amount of \$269,135.33 is based on the alleged obligations of Delphi Automotive Systems LLC ("DAS LLC") to pay taxes, utilities, and repair charges under a lease with Crown. Crown asserts that it furnished to DAS LLC representatives copies of all unpaid utility bills, tax bills, and estimates for repairs. Crown asserts that the Debtors have not provided sufficient evidence to overcome the <u>prima facie</u> validity of Crown's claim, and requests that the claim be allowed in full.	Books and records
10.	Robert Bosch LLC f/k/a Robert Bosch Corporation (Docket No. 8017)	16467	Robert Bosch LLC ("Bosch") asserts that proof of claim no. 16467 (the "Amended Claim") amended proof of claim no. 13620 (the "Original Claim") that was filed on July 28, 2006 and reserved the right to amend. Bosch alleges that the Amended Claim is very similar to its timely-filed claim because both allege patent infringement. Bosch further asserts that, even if the Amended Claim were untimely, it should still be allowed because Bosch can satisfy the requirements for excusable neglect. Finally, Bosch asserts that it provided more than adequate documentation that it has a valid claim. Bosch seeks an order denying the Objection. Bosch also maintains that it is not appropriate for the validity of a patent infringement claim to be decided by a bankruptcy court.	Untimely books and records

RESPONSE	PROOF OF CLAIM NOS.	SUMMARY OF RESPONSE	BASIS FOR OBJECTION
11. Murata Electronics North America, Inc. (Docket No. 8019)	11053	<p>Murata Electronics North America, Inc. ("Murata") filed proof of claim no. 11053 asserting a secured claim of \$33,926.12 (reflecting a right of setoff), an administrative claim of \$111,941.07, and an unsecured claim of \$3,579,343.86, for a total of \$3,725,211.05. Murata asserts that it reached an agreement with the Debtors that the setoff should be permitted in full. The Objection seeks to eliminate the secured portion of Murata's claim, which Murata suspects reflects the setoff. Murata files its response out of an abundance of caution because it is not certain of the Debtors' basis for eliminating the secured portion of the claim. If the elimination of the secured claim is not due to the setoff agreement, then Murata opposes the modification.</p>	<p>Claim subject to modification and reclamation agreement</p>

RESPONSE	PROOF OF CLAIM NOS.	SUMMARY OF RESPONSE	BASIS FOR OBJECTION
12. ACE American Insurance Company, Pacific Employers Insurance Company, Illinois Union Insurance Company, and their affiliates ("ACE") (Docket No. 8023)	13014, 13025, 13023, 13022, 13015, 13004, 13002, 13032, 13031, 13013, 13007, 13006, 13005, 12997, 13028, 13016, 13018, 13019, 13027, 13029, 13001, 13008, 13035, 13038, 12998, 13000, 13010, 13012, 13024, 13030, 13033, 13017, 13020, 13026, 13034, 13036, 13037, 12999, 13003, 13009, 13011, 13021, 13297, 13312, 13314, 13316, 13302, 13303, 13298, 13311, 13322, 13323, 13326, 13331, 13332, 13294, 13309, 13313, 13320, 13299, 13301, 13304, 13305, 13310, 13324, 13325, 13327, 13296, 13315, 13329, 13333, 13292, 13295, 13306, 13308, 13321, 13328, 13330, 13293, 13300, 13307, 13317, 13318, 13319, 13039, 13063, 13051, 13058, 13069, 13043, 13054, 13070, 13073, 13068, 13042, 13044, 13050, 13052, 13055, 13057, 13060, 13062, 13065, 13067, 13074, 13075, 13046, 13066, 13078, 13079, 13041, 13045, 13053, 13056, 13072, 13080, 13049, 13059, 13061, 13064, 13077, 13071, 13076, 13040, 13047, 13048	ACE asserts that on January 18, 2006, the Debtors sent a letter ("the Assumption Notice") to ACE notifying them that the Debtors were assuming the insurance agreements between ACE and the Debtors (the "Insurance Agreements") pursuant to the Order Under 11 U.S.C. §§ 362, 363, 365, 1107, And 1108 Authorizing Renewal Of Insurance Coverage And Certain Related Relief, entered January 6, 2006 (Docket No. 1779) (the "Assumption Order"). To clarify any possible ambiguity in the Assumption Order and the Assumption Notice, ACE asserts that filed proofs of claim against each of the Debtors, for a total of 126 proofs of claim (the "Claims"), each asserting an administrative claim in the amount of \$5,614.06 plus additional contingent and Unliquidated amounts for obligations under the Insurance Agreements. To clarify any possible ambiguity in the Assumption Order and the Assumption Notice, ACE proposes that the Debtors and ACE enter into a stipulation and agreed order providing that (a) the Insurance Agreements that were assumed include all of the Debtors' insurance policies with ACE, (b) the Assumption Order applies in all respects to all of the insurance policies and agreements on ACE's "Claims List" (attached to their proofs of claim), (c) each of the policies and agreements on the Claims List was assumed, and (d) all payment obligations owing to ACE from the Debtors are to be accorded administrative priority status and that the Debtors are authorized to pay ACE in the ordinary course of business.	Protective insurance claims

	<b>RESPONSE</b>	<b>PROOF OF CLAIM NOS.</b>	<b>SUMMARY OF RESPONSE</b>	<b>BASIS FOR OBJECTION</b>
13.	Wachovia Bank, National Association (Docket No. 8025)	14913	Wachovia Bank, National Association ("Wachovia") filed proof of claim no. 14913 based on a lawsuit pending as of the petition date. Wachovia asserts that the Debtors do not identify a specific basis for concluding that no debt is owed to Wachovia. Wachovia further asserts that the fact that a state court action was pending, and that Wachovia's predecessor was listed on the Debtors' bankruptcy schedules shows that the Debtors' assertion that the claim is not reflected on its books and records is tenuous. Wachovia requests that its claim not be disallowed and expunged.	Books and records
14.	Brush Wellman, Inc. and Zentrix Technologies, Inc. (Docket No. 8026)	a) 9105 b) 9107	On July 7, 2006 Brush Wellman, Inc. ("Brush") filed proof of claim no. 9105 asserting a reclamation claim of \$123,988.30 and an unsecured claim of \$153,171.08 based on supply contracts between the parties (the "Brush Claim"). On July 7, 2006, Zentrix Technologies, Inc. ("Zentrix") filed proof of claim no. 9107 asserting a reclamation portion of \$49,939.19 and an unsecured portion of \$48,128.75 (the "Zentrix Claim"). On July 19, 2006, Brush, Zentrix, and the Debtors reached a reclamation agreement fixing the amount of the reclamation claims of Brush, Zentrix, and an affiliate, Technical Materials, Inc., in the aggregate amount of \$149,208.16. Brush and Zentrix assert that the Debtors have not provided evidence to support their Objection. Brush and Zentrix further allege that the Debtors do not address the reclamation agreement.	a) Claim subject to modification and reclamation agreement  b) Books and records

RESPONSE	PROOF OF CLAIM NOS. (Docket No. 8027)	SUMMARY OF RESPONSE	BASIS FOR OBJECTION
15. Best Foam Fabricators, Inc.	16550	<p>Best Foam Fabricators, Inc. ("Best Foam") asserts that it entered into a critical vendor letter pursuant to which it agreed with the Debtors on a critical vendor prepetition trade claim amount, which was subject to further verification by the Debtors. Best Foam asserts that in January 2007, the Debtors confirmed that they had received the goods paid for through the critical vendor payment. Best Foam then filed a proof of claim for \$40,680.44. Best Foam asserts that its claim should be allowed, despite being filed after the bar date, because Best Foam's failure to timely file was a result of excusable neglect. Best Foam asserts that there is no prejudice to the Debtors and that the amount of the claim would have been included as part of the critical vendor amount but for the Debtors' omission.</p>	Untimely
16. Millennium Industries Corporation	15211 (Docket No. 8032)	<p>Millennium Industries Corporation ("Millennium") filed proof of claim no. 15211 asserting a priority claim in the amount of \$704,727.68 and an unsecured claim in the amount of \$648,163.42. Millennium does not oppose the reduction in the amount of its priority claim. Millennium does oppose the modification to its unsecured claim. Millennium asserts that the proof of claim includes an attachment explaining the calculation of the variance between the claimed amount and the modified amount, and attaches the invoices accounting for the variance. Millennium asserts that it is entitled to an allowed unsecured claim in the amount of \$648,163.42 with \$1,942 of the unsecured claim being treated as a priority claim.</p>	Claim subject to modification and reclamation agreement

	<b>RESPONSE</b>	<b>PROOF OF CLAIM NOS.</b>	<b>SUMMARY OF RESPONSE</b>	<b>BASIS FOR OBJECTION</b>
17.	Hidria USA, Inc. (Docket No. 8033)	3734	Hidria USA, Inc. asserts that its claim may be against a non-debtor affiliate of the Debtors, but that it filed a response to preserve its rights in the chapter 11 cases until the matter can be clarified.	Books and records
18.	Hollingsworth & Vose Co. (Docket No. 8036)	9540	Hollingsworth & Vose Co. ("Hollingsworth") asserts that it filed a reclamation demand and entered into a reclamation agreement in the amount of \$5,984.96. Hollingsworth filed proof of claim no. 9540 in the amount of \$39,111.67. Hollingsworth opposes the modification of its unsecured claim to \$9,173.00. Hollingsworth asserts that the Debtors have provided no evidence to support their assertion that the unsecured portion of the claim should be reduced. Hollingsworth also seeks to defer the determination regarding the proper Debtor entity against which its claim is asserted until the Court makes a finding as to whether the Debtors' cases are to be substantively consolidated.	Claim subject to modification and reclamation agreement
19.	Toyota Motor Engineering & Manufacturing North America, Inc. for itself and on behalf of its parent, Toyota Motor Corporation (Docket No. 8037)	15533	Toyota Motor Engineering & Manufacturing North America, Inc. ("Toyota") asserts that it and Delphi Technologies, Inc. were parties to a license agreement. Toyota asserts that its claim is based on the overpayment of royalty fees. Toyota further asserts that the Debtors have not previously objected to the validity of the overpayment. Finally, Toyota asserts that the Debtors have failed to carry their burden of producing evidence to refute the allegations in Toyota's proof of claim.	Books and records

	<b>RESPONSE</b>	<b>PROOF OF CLAIM NOS.</b>	<b>SUMMARY OF RESPONSE</b>	<b>BASIS FOR OBJECTION</b>
20.	Department of the Treasury, Internal Revenue Service (Docket No. 8040)	14154	The Internal Revenue Service (the "IRS") asserts that it filed proof of claim no. 14154 stating that a secured claim in the amount of \$9,281.26 is based on the unpaid penalty portion of Social Security taxes for the tax period ending June 30, 2005. The IRS opposes the Objection because it asserts that the Debtors failed to rebut the <i>prima facie</i> validity of the IRS's claim. The IRS further asserts that the Debtors have also failed to rebut the presumption that IRS tax assessments are correct. The IRS asserts that if the Court does not deny the Objection, then it should grant the IRS the opportunity to conduct discovery.	Claims subject to modification and reclamation agreement
21.	Zeller Electric of Rochester, Inc. a/k/a Zeller Electric, Inc. (Docket No. 8046)	12374	Zeller Electric of Rochester, Inc. ("Zeller") asserts that it filed its proof of claim on July 27, 2006 for \$33,257.86. Zeller asserts that it entered into a reclamation agreement for a \$4,000 reclamation claim. Zeller asserts, however, that this reclamation claim was in addition the amount claimed on its proof of claim. Zeller requests that the full amount of its general unsecured claim, in the sum of \$33,257.86, be allowed.	Claims subject to modification and reclamation agreement
22.	Special Situations Investment Group, Inc. (Docket No. 8065)	14137, 9760	Special Situations Investment Group, Inc. ("SSI") asserts that the Debtors have not satisfied their burden of proof regarding SSI's claims, because the Objection does not state with specificity the grounds for the proposed modifications of the claims.	Claim subject to modification and reclamation agreement

	<b>RESPONSE</b>	<b>PROOF OF CLAIM NOS.</b>	<b>SUMMARY OF RESPONSE</b>	<b>BASIS FOR OBJECTION</b>
23.	SPCP Group, L.L.C. as assignee of Epcos Inc., Multek Flexible Circuits, Inc. and Stanley Electric Sales of America, Inc./Stanley Electric U.S. Co., Inc. (Docket No. 8078)	8946, 13815, 12257	SPCP Group, L.L.C. ("SPCP Group") asserts that the Debtors have not fulfilled the burden of proof of overcoming the <u>prima facie</u> presumption that SPCP Group's claims are valid claims, because the Objection lacks a justification for modifying of the claims.	Claim subject to modification and reclamation agreement
24.	Maricopa County Treasurer (Docket No. 8084)		Maricopa County Treasurer ("Maricopa") filed a claim for prepetition personal property taxes for the year 2005. Maricopa also filed an administrative claim for personal property taxes for the year 2006 in the amount of \$6,041.34. Maricopa acknowledges that Delphi sent two checks, totaling \$6,041.34, but asserts that the checks did not specify the claim or year of the taxes. The first check was applied to the balance due on 2005 taxes. Maricopa asserts that its practice, because of certain statutes, is to apply tax payments first to delinquent taxes and then to current taxes. Maricopa asserts that, as a result of the 2005 taxes having been paid, Maricopa withdrew its claim for 2005 taxes. Maricopa further asserts that the property in question is encumbered with a fully secured tax lien pursuant to A.R.S. § 42-17153, and that therefore Maricopa asserts a secured interest. Maricopa also asserts that its secured claim is entitled to receive postpetition interest until the claim is paid in full. Maricopa requests that the court deny the Objection and asserts a secured administrative claim in the amount of \$2,561.12, plus interest.	Untimely books and records

	<b>RESPONSE</b>	<b>PROOF OF CLAIM NOS.</b>	<b>SUMMARY OF RESPONSE</b>	<b>BASIS FOR OBJECTION</b>
25.	CTS of Canada Co. (Docket No. 8085)	11279	CTS of Canada Co. ("CTS") asserts that it seeks payment in the amount of \$34,432.00. CTS further asserts that it entered into a reclamation agreement with the Debtors in which the parties agreed upon a reclamation claim in the amount of \$3,120.45. CTS explains that it transferred a portion of its claim in the amount of \$24,300.00 to Bear Stearns Investment Products, Inc. ("Bear Stearns"), and that this partial transfer to Bear Stearns included the \$3,120.45 agreed-upon reclamation claim. CTS asserts that the Objection does not explain why the Debtors seek to disallow and expunge the full amount of the claim not transferred to Bear Stearns (\$10,132.00). CTS asserts that the Debtors have not rebutted the <u>prima facie</u> validity of CTS's claim and requests that its claim be allowed in the full amount sought.	Claim subject to modification and reclamation agreement
26.	Bay County Florida Tax Collector (Undocketed)	16559	Bay County asserts that its claim was timely filed after the tax invoice was billed to the Debtors. Proof of claim no. 16559 was for 2006 taxes, which were incurred on January 1, 2006 and became due and payable after November 1, 2006.	Untimely books and records
27.	CDW Computer Centers, Inc. (Undocketed)	419, 1659	CDW Computer Centers, Inc. ("CDW") asserts that its claims should not be disallowed and expunged because payment has not been received for the invoices that form the basis of the claim. CDW attaches invoices and proofs of delivery, where available, to its response.	Books and records

	<b>RESPONSE</b>	<b>PROOF OF CLAIM Nos.</b>	<b>SUMMARY OF RESPONSE</b>	<b>BASIS FOR OBJECTION</b>
28.	Deringer-Ney Inc. (f/k/a Deringer Mfg Company) (Undocketed)	7836	Deringer-Ney Inc. ("Deringer-Ney") asserts that its claim arises from numerous invoices for shipments against Delphi purchase orders, all of which were shipped in the normal course of business. Deringer-Ney attaches a complete set of invoices, purchase orders, and proofs of delivery.	Insufficiently documented claims

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

-----x  
In re : Chapter 11  
: Case No. 05-44481 (RDD)  
DELPHI CORPORATION, et al., :  
: (Jointly Administered)  
Debtors. :  
:  
-----x

ORDER PURSUANT TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 3007  
DISALLOWING AND EXPUNGING CERTAIN (A) INSUFFICIENTLY DOCUMENTED  
CLAIMS, (B) CLAIMS NOT REFLECTED ON DEBTORS' BOOKS AND RECORDS, (C)  
PROTECTIVE INSURANCE CLAIMS, (D) INSURANCE CLAIMS NOT REFLECTED ON  
DEBTORS' BOOKS AND RECORDS, (E) UNTIMELY CLAIMS AND UNTIMELY TAX  
CLAIMS, AND (F) CLAIMS SUBJECT TO MODIFICATION AND RECLAMATION  
AGREEMENT IDENTIFIED IN THIRTEENTH OMNIBUS CLAIMS OBJECTION

("THIRTEENTH OMNIBUS CLAIMS OBJECTION ORDER")

Upon the Thirteenth Omnibus Objection (Substantive) Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (a) Insufficiently Documented Claims, (b) Claims Not Reflected On Debtors' Books And Records, (c) Protective Insurance Claims, (d) Insurance Claims Not Reflected On Debtors' Books And Records, (e) Untimely Claims And Untimely Tax Claims, And (f) Claims Subject To Modification, Tax Claims Subject To Modification, And Claims Subject To Modification And Reclamation Agreement, dated April 27, 2007 (the "Thirteenth Omnibus Claims Objection")<sup>1</sup> of Delphi Corporation and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the

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<sup>1</sup> Capitalized terms used and not otherwise defined herein shall have the meanings ascribed to them in the Thirteenth Omnibus Claims Objection.

"Debtors"); and upon the record of the hearing held on the Thirteenth Omnibus Claims Objection; and after due deliberation thereon; and good and sufficient cause appearing therefor,

IT IS HEREBY FOUND AND DETERMINED THAT:<sup>2</sup>

A. Each holder of a claim (as to each, a "Claim") listed on Exhibits A-1, A-2, B-1, B-2, C, D-1, D-2, and E-3 attached hereto was properly and timely served with a copy of the Thirteenth Omnibus Claims Objection, a copy of the Order Pursuant to 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims (Docket No. 6089) (the "Claims Objection Procedures Order"), a personalized Notice Of Objection To Claim, the proposed order in respect of the Thirteenth Omnibus Claims Objection, and notice of the deadline for responding to the Thirteenth Omnibus Claims Objection. No other or further notice of the Thirteenth Omnibus Claims Objection is necessary.

B. The Court has jurisdiction over the Thirteenth Omnibus Claims Objection pursuant to 28 U.S.C. §§ 157 and 1334. The Thirteenth Omnibus Claims Objection is a core proceeding under 28 U.S.C. § 157(b)(2). Venue of these cases and the Thirteenth Omnibus Claims Objection in this district is proper under 28 U.S.C. §§ 1408 and 1409.

C. The Claims listed on Exhibit A-1 hereto contain insufficient documentation to support the Claims asserted (the "Insufficiently Documented Claims").

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<sup>2</sup> Findings of fact shall be construed as conclusions of law and conclusions of law shall be construed as findings of fact when appropriate. See Fed. R. Bankr. P. 7052.

D. The Claim listed on Exhibit A-2 hereto contains insufficient documentation to support the Claim asserted and was also untimely pursuant to the Bar Date Order (the "Untimely Insufficiently Documented Claim").

E. The Claims listed on Exhibit B-1 hereto contain liabilities or dollar amounts that are not reflected on the Debtors' books and records (the "Books And Records Claims").

F. The Claims listed on Exhibit B-2 hereto contain liabilities or dollar amounts that are not reflected on the Debtors' books and records and were also untimely pursuant to the Bar Date Order (the "Untimely Books And Records Claims").

G. The Claim listed on Exhibit C hereto contains liabilities and dollar amounts that are not reflected on the Debtors' books and records (the "Books And Records Insurance Claim").

H. The Claims listed on Exhibit D-1 hereto were untimely pursuant to the Bar Date Order (the "Untimely Claims").

I. The Tax Claims listed on Exhibit D-2 hereto were untimely pursuant to the Bar Date Order (the "Untimely Tax Claims").

J. The Claims listed on Exhibit E-3 hereto (a) (i) were denominated in a foreign currency or are overstated, including as a result of the assertion of invalid unliquidated claims, and/or (ii) were filed and docketed against the wrong Debtors, and/or (iii) incorrectly assert secured, administrative, or priority status and (b) are Claims with respect to which the claimant asserted a reclamation demand and either (a) the Debtors and the claimant have entered into a letter agreement pursuant to which the Debtors and the claimant agreed upon the valid amount of the reclamation demand or (b) the claimant has consented to the Debtors'

determination of the valid amount of the reclamation demand (with respect to (a) and (b) each, a "Reclamation Agreement"), subject to the Debtor's right to seek, at any time and notwithstanding the claimant's agreement to the amount set forth in the Reclamation Agreement, a judicial determination that certain reserved defenses with respect to the reclamation demand are valid (the "Claims Subject To Modification And Reclamation Agreement").

K. The relief requested in the Thirteenth Omnibus Claims Objection is in the best interests of the Debtors, their estates, their creditors, and other parties-in-interest.

NOW THEREFORE, IT IS HEREBY ORDERED, ADJUDGED, AND DECREED  
THAT:

1. Each Insufficiently Documented Claim listed on Exhibit A-1 hereto is hereby disallowed and expunged in its entirety.

2. The Untimely Insufficiently Documented Claim listed on Exhibit A-2 hereto is hereby disallowed and expunged in its entirety.

3. Each Books And Records Claim listed on Exhibit B-1 hereto is hereby disallowed and expunged in its entirety.

4. Each Untimely Books And Records Claim listed on Exhibit B-2 hereto is hereby disallowed and expunged in its entirety.

5. The Books And Records Insurance Claim listed on Exhibit C hereto is hereby disallowed and expunged in its entirety.

6. Each Untimely Claim listed on Exhibit D-1 hereto is hereby disallowed and expunged in its entirety.

7. Each Untimely Tax Claim listed on Exhibit D-2 hereto is hereby disallowed and expunged in its entirety.

8. Each "Claim As Docketed" amount, classification, and Debtor listed on Exhibit E-3 hereto is revised to the amount and classification listed as the "Claim As Modified." No Claimant listed on Exhibit E-3 shall be entitled to (a) a recovery for any Claim Subject To Modification And Reclamation Agreement in an amount exceeding the dollar value listed as the "Modified Total" of the Claim, and/or (b) assert a classification that is inconsistent with the classification that is listed in the "Claim As Modified" column on Exhibit E-3, and/or (c) assert a claim against a Debtor whose case number is not listed in the "Claim As Modified" column on Exhibit E-3, subject to the Debtors' right to further object to each such Claim Subject To Modification And Reclamation Agreement. The Claims Subject To Modification And Reclamation Agreement shall remain on the claims register, and shall remain subject to future objection by the Debtors and other parties-in-interest. For clarity, Exhibit G hereto displays the formal name of each of the Debtor entities and their associated bankruptcy case numbers referenced on Exhibit E-3.

9. With respect to each Claim for which a Response to the Thirteenth Omnibus Claims Objection, other than a Response filed by a claimant whose Claim is listed on Exhibits E-1 or E-2 to the Thirteenth Omnibus Claims Objection, has been filed and served, and which has not been resolved by the parties, all of which Claims are listed on Exhibits F-1, F-2, F-3, F-4, F-5, F-6, and F-7 hereto, the hearing regarding the objection to such Claims is adjourned to a future hearing date to be noticed by the Debtors consistent with and subject to the Claims Objection Procedures Order; provided, however, that such adjournment shall be without prejudice to the Debtors' right to assert that any such Responses were untimely or otherwise deficient under the Claims Objection Procedures Order.

10. With respect to each Claim listed on Exhibits E-1 or E-2 to the Thirteenth Omnibus Claims Objection, all of which Claims are listed on Exhibits E-1 and E-2 hereto, the hearing regarding the objection to such Claims is adjourned to June 26, 2007 at 10:00 a.m. (prevailing Eastern time) in the United States Bankruptcy Court for the Southern District of New York and the deadline for claimants holding such Claims to respond to the Thirteenth Omnibus Claims Objection is continued to 4:00 p.m. (prevailing Eastern time) on June 19, 2007.

11. Entry of this order is without prejudice to the Debtors' right to object, on any grounds whatsoever, to any other claims in these chapter 11 cases or to further object to claims that are the subject of the Thirteenth Omnibus Claims Objection.

12. Nothing contained herein shall constitute, nor shall it be deemed to constitute, the allowance of any claim asserted against any of the Debtors.

13. This Court shall retain jurisdiction over the Debtors and the holders of Claims subject to the Thirteenth Omnibus Claims Objection to hear and determine all matters arising from the implementation of this order.

14. Each of the objections by the Debtors to each Claim addressed in the Thirteenth Omnibus Claims Objection and set forth on Exhibits F-1, F-2, F-3, F-4, F-5, F-6, and F-7 hereto constitutes a separate contested matter as contemplated by Fed. R. Bankr. P. 9014. This order shall be deemed a separate order with respect to each Claim that is the subject of the Thirteenth Omnibus Claims Objection. Any stay of this order shall apply only to the contested matter which involves such Claim and shall not act to stay the applicability or finality of this order with respect to the other contested matters covered hereby.

15. Kurtzman Carson Consultants LLC is hereby directed to serve this order in accordance with the Claims Objection Procedures Order.

16. The requirement under Rule 9013-1(b) of the Local Bankruptcy Rules for the United States Bankruptcy Court for the Southern District of New York for the service and filing of a separate memorandum of law is deemed satisfied by the Thirteenth Omnibus Claims Objection.

Dated: New York, New York  
\_\_\_\_\_, 2007

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UNITED STATES BANKRUPTCY JUDGE

**EXHIBIT A-1 - INSUFFICIENTLY DOCUMENTED CLAIMS**

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
ADRIAN RADIOLOGY ASSOC PO BOX 306 ADRIAN, MI 49221	15366	Secured: Priority: Administrative: Unsecured: <u>\$32.00</u> Total: <u>\$32.00</u>	07/31/2006	DELPHI CORPORATION (05-44481)
COFACE COLLECTIONS NORTH AMERICA INC AS AGENT FOR MAPORAMA INTERNATIONAL ATTN DAVID MILLER PO BOX 2102 CRANBURY, NJ 08512	1520	Secured: Priority: Administrative: Unsecured: <u>\$23,390.20</u> Total: <u>\$23,390.20</u>	01/12/2006	DELPHI CORPORATION (05-44481)
COFACE NORTH AMERICA INC AS AGENT FOR HELLERMANN TYTON CORPORATION COFACE NORTH AMERICA INC PO BOX 2102 CRANBURY, NJ 08512	5395	Secured: Priority: Administrative: Unsecured: <u>\$8,531.46</u> Total: <u>\$8,531.46</u>	05/09/2006	DELPHI CORPORATION (05-44481)
FLEX TECHNOLOGIES INC 108 BRATTONTOWN CIR LAFAYETTE, TN 37083	9088	Secured: Priority: Administrative: Unsecured: <u>\$6,499.90</u> Total: <u>\$6,499.90</u>	07/06/2006	DELPHI CORPORATION (05-44481)
LEE SPRING CO 1462 62ND ST BROOKLYN, NY 11219-5477	291	Secured: Priority: Administrative: Unsecured: <u>\$287.00</u> Total: <u>\$287.00</u>	11/02/2005	DELPHI CORPORATION (05-44481)
LEE SPRING CO 1462 62ND ST BROOKLYN, NY 11219-5477	281	Secured: Priority: Administrative: Unsecured: <u>\$172.80</u> Total: <u>\$172.80</u>	11/01/2005	DELPHI SERVICES HOLDING CORPORATION (05-44633)
LEE SPRING CO 1462 62ND ST BROOKLYN, NY 11219-5477	278	Secured: Priority: Administrative: Unsecured: <u>\$86.00</u> Total: <u>\$86.00</u>	11/01/2005	DELPHI AUTOMOTIVE SYSTEMS (HOLDING), INC (05-44596)
LEE SPRING CO 1462 62ND ST BROOKLYN, NY 11219-5477	277	Secured: Priority: Administrative: Unsecured: <u>\$425.54</u> Total: <u>\$425.54</u>	11/01/2005	DELPHI NY HOLDING CORPORATION (05-44480)

**EXHIBIT A-1 - INSUFFICIENTLY DOCUMENTED CLAIMS**

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
LEE SPRING COMPANY 1462 62ND ST BROOKLYN, NY 11219-5477	279	Secured: Priority: Administrative: Unsecured: \$792.40 Total: \$792.40	11/01/2005	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
NES RENTALS PO BOX 8500-1226 PHILADELPHIA, PA 19178-1226	321	Secured: Priority: Administrative: Unsecured: \$13,200.75 Total: \$13,200.75	11/04/2005	DELPHI CORPORATION (05-44481)
<b>Total:</b>		<b>10</b>		<b>\$53,418.05</b>

**EXHIBIT A-2 - UNTIMELY INSUFFICIENTLY DOCUMENTED CLAIMS**

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
CITY AND COUNTY OF DENVER TREASURY MCNICHOLS CIVIC CTR BLDG 144 W COLFAX AVE ROOM 384 DENVER, CO 80202-5391	16495	Secured: \$0.00 Priority: \$0.00 Administrative: Unsecured: _____ Total: \$0.00	01/23/2007	DELPHI AUTOMOTIVE SYSTEMS HUMAN RESOURCES LLC (05-44639)
	Total:	1	\$0.00	

**EXHIBIT B-1 - BOOKS AND RECORDS CLAIMS**

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
ALL AMERICAN SEMICONDUCTOR INC 16115 NW 52ND AVE MIAMI, FL 33014	10414	Secured: Priority: Administrative: Unsecured: \$44,275.71 Total: \$44,275.71	07/24/2006	DELPHI CORPORATION (05-44481)
BLACKHAWK AUTOMOTIVE PLASTICS 800 PENNSYLVANIA AVE SALEM, OH 44460	8198	Secured: \$6,330.63 Priority: Administrative: Unsecured: \$6,330.63 Total: \$6,330.63	06/19/2006	DELPHI CORPORATION (05-44481)
BULK TRANSIT CORPORATION 7177 INDUSTRIAL PKWY PLAIN CITY, OH 43064	5059	Secured: Priority: Administrative: Unsecured: \$361.92 Total: \$361.92	05/08/2006	DELPHI CORPORATION (05-44481)
CAROLINA AUTO RESTYLING 6745 NETHERLANDS DR WILMINGTON, NC 28405	6020	Secured: Priority: Administrative: Unsecured: \$7,500.00 Total: \$7,500.00	05/16/2006	DELPHI CORPORATION (05-44481)
CITICORP VENDOR FINANCE INC C/O FOSTER & WOLKIND PC 80 FIFTH AVENUE SUITE 1401 NEW YORK, NY 10011	7587	Secured: Priority: Administrative: Unsecured: \$26,629.83 Total: \$26,629.83	06/06/2006	DELPHI MEDICAL SYSTEMS COLORADO CORPORATION (05-44507)
DONNELLY INDUSTRIES INC 26 N CENTER ST ORANGE, NJ 07050	60	Secured: Priority: Administrative: Unsecured: \$22,196.00 Total: \$22,196.00	10/20/2005	DELPHI CORPORATION (05-44481)
EAGLE EQUIPMENT CORPORATION 666 BROOKSIDE BLVD WESTERVILLE, OH 43081	1622	Secured: Priority: Administrative: Unsecured: \$27,242.74 Total: \$27,242.74	01/23/2006	DELPHI CORPORATION (05-44481)
ELEKTROBAU HEINZ MEISSNER KG KG WESTFALENWEG 256 33415 VERL GERMANY	5951	Secured: Priority: Administrative: Unsecured: \$37,182.34 Total: \$37,182.34	05/16/2006	DELPHI CORPORATION (05-44481)

**EXHIBIT B-1 - BOOKS AND RECORDS CLAIMS**

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
FILTER PRODUCTS CORP 5825 S PALO VERDE RD TUCSON, AZ 85706-7737	8811	Secured: Priority: Administrative: Unsecured: \$214.00 Total: \$214.00	06/30/2006	DELPHI CORPORATION (05-44481)
GENESIS GLOBAL SOLUTIONS INC 910 K E REDD RD NO 331 EL PASO, TX 79912	2302	Secured: Priority: Administrative: Unsecured: \$7,508.00 Total: \$7,508.00	03/15/2006	DELPHI CORPORATION (05-44481)
GEORGIA INSTITUTE OF TECHNOLOG ELECTRICAL & COMPUTER ENGINEER 777 ATLANTIC DR ATLANTA, GA 30332	12390	Secured: Priority: Administrative: Unsecured: \$6,000.00 Total: \$6,000.00	07/28/2006	DELPHI CORPORATION (05-44481)
HONEYWELL FRICTION MATERIALS BENDIX 39 OLD RIDGEBURY RD DANBURY, CT 06810	2180	Secured: Priority: Administrative: Unsecured: \$80,658.14 Total: \$80,658.14	03/03/2006	DELPHI CORPORATION (05-44481)
INFASCO NUT 390 THOMAS ST INGERSOLL, ON N5C 2G7 CANADA	8254	Secured: Priority: Administrative: Unsecured: \$63,004.01 Total: \$63,004.01	06/20/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
J GORDON LEWIS DBA J GORDON LEWIS PLLC 441 NORTH EVANSDALE DR BLOOMFIELD HILLS, MI 48304	317	Secured: Priority: \$3,850.00 Administrative: Unsecured: \$0.00 Total: \$3,850.00	11/03/2005	DELPHI CORPORATION (05-44481)
JODY R SWANSON 8537 10TH AVE JENISON, MI 49428-9503	16259	Secured: Priority: Administrative: Unsecured: \$575,000.00 Total: \$575,000.00	08/09/2006	DELPHI CORPORATION (05-44481)
JOHNSON CONTROLS INC CONTROLS GROUP SACHNOFF & WEAVER LTD 10 S WACKER DR STE 4000 CHICAGO, IL 60606	15527	Secured: \$0.00 Priority: Administrative: Unsecured: Total: \$0.00	07/31/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)

**EXHIBIT B-1 - BOOKS AND RECORDS CLAIMS**

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
KUESTER AUTOMOBILOVA TECHNIKA SRO TOVARENSKA 1 97631 VLKANOVASLOVAKIA (Slovak Republic)	11234	Secured: Priority: Administrative: Unsecured: \$7,683.00 Total: \$7,683.00	07/26/2006	DELPHI CORPORATION (05-44481)
LAKEVIEW LOCAL SCH DST BOARD OF EDUCATION 300 HILLMAN DR CORTLAND, OH 44410	12344	Secured: Priority: \$0.00 Administrative: Unsecured: Total: \$0.00	07/28/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
LATHROP GAGE 2345 GRAND BLVD KANSAS CITY, MO 64108-2612	1484	Secured: Priority: Administrative: Unsecured: \$1,892.37 Total: \$1,892.37	01/09/2006	DELPHI CORPORATION (05-44481)
LEE SPRING CO 1462 62ND ST BROOKLYN, NY 11219-5477	2385	Secured: Priority: Administrative: Unsecured: \$48.20 Total: \$48.20	03/24/2006	DELPHI CORPORATION (05-44481)
LEE SPRING CO 1462 62ND ST BROOKLYN, NY 11219-5477	2384	Secured: Priority: Administrative: Unsecured: \$86.00 Total: \$86.00	03/24/2006	DELPHI CORPORATION (05-44481)
MACLEAN DYNALINK 13820 WEST POLO TRAIL DR LAKE FOREST, IL 60045	9167	Secured: Priority: Administrative: Unsecured: \$76,664.00 Total: \$76,664.00	07/10/2006	DELPHI CORPORATION (05-44481)
METALLURGICAL SERVICES 2221 ARBOR BLVD DAYTON, OH 45439	2295	Secured: Priority: Administrative: Unsecured: \$7,361.01 Total: \$7,361.01	03/14/2006	DELPHI CORPORATION (05-44481)
NEW YORK STATE DEPARTMENT OF TAXATION AND FINANCE PO BOX 5300 ALBANY, NY 12205-0300	2584	Secured: Priority: Administrative: \$105.97 Unsecured: Total: \$105.97	04/07/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)

**EXHIBIT B-1 - BOOKS AND RECORDS CLAIMS**

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
NEW YORK STATE DEPARTMENT OF TAXATION AND FINANCE PO BOX 5300 ALBANY, NY 12205-0300	9708	Secured: Priority: Administrative: \$701.18 Unsecured: Total: \$701.18	07/18/2006	DELPHI CONNECTION SYSTEMS (05-44624)
OCE NORTH AMERICA INC 5600 BROKEN SOUND BLVD BOCA RATON, FL 33487	7501	Secured: Priority: Administrative: Unsecured: \$14,465.13 Total: \$14,465.13	06/05/2006	DELPHI AUTOMOTIVE SYSTEMS SERVICES LLC (05-44632)
ORR SAFETY CORP PO BOX 198029 LOUISVILLE, KY 40229	6849	Secured: Priority: Administrative: Unsecured: \$5,678.32 Total: \$5,678.32	05/25/2006	DELPHI CORPORATION (05-44481)
POLIMON AS RUSELOKKEVEIEN 6 OSLO, 00125 NORWAY	6841	Secured: Priority: Administrative: Unsecured: \$6,362.31 Total: \$6,362.31	05/25/2006	DELPHI CORPORATION (05-44481)
REDROCK CAPITAL PARTNERS LLC 111 S MAIN ST STE C11 PO BOX 9095 BRECKENRIDGE, CO 80424	15282	Secured: Priority: Administrative: Unsecured: \$33,920.00 Total: \$33,920.00	07/31/2006	DELPHI CORPORATION (05-44481)
RIZZO SERVICES 22449 GROESBECK WARREN, MI 48089	983	Secured: Priority: Administrative: Unsecured: \$31,846.63 Total: \$31,846.63	12/05/2005	DELPHI CORPORATION (05-44481)
ROBERT BOSCH S A DE C V C O ROBERT BOSCH CORPORATION 38000 HILLS TECH DR FARMINGTON HILLS, MI 48331	13621	Secured: \$446,072.62 Priority: Administrative: Unsecured: Total: \$446,072.62	07/31/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
SAFETY KLEEN SYSTEMS INC 5400 LEGACY DR CLUSTER II BLDG 3 PLANO, TX 75024	3618	Secured: Priority: Administrative: Unsecured: \$743.38 Total: \$743.38	05/01/2006	DELPHI CORPORATION (05-44481)

**EXHIBIT B-1 - BOOKS AND RECORDS CLAIMS**

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
SBC GLOBAL PO BOX 981268 WEST SACRAMENTO, CA 95798	1581	Secured: Priority: Administrative: Unsecured: <u>\$1,060.82</u> Total: <u>\$1,060.82</u>	01/17/2006	DELPHI CONNECTION SYSTEMS (05-44624)
SCP US INC 8455 WESTPARK BOISE, ID 83704	1112	Secured: Priority: Administrative: Unsecured: <u>\$7,056.56</u> Total: <u>\$7,056.56</u>	12/12/2005	DELPHI CORPORATION (05-44481)
SHERWIN WILLIAMS CO THE 915 MURRAY DR STE 338 LEXINGTON, KY 40505	4860	Secured: Priority: Administrative: Unsecured: <u>\$15,654.45</u> Total: <u>\$15,654.45</u>	05/05/2006	DELPHI CORPORATION (05-44481)
SOKYMAT AUTOMOTIVE GMBH GEWERBEPARKSTRASSE 10 REICHSHOF WEHNRATH, DE 51580 GERMANY	12191	Secured: Priority: Administrative: Unsecured: <u>\$142,476.15</u> Total: <u>\$142,476.15</u>	07/28/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
TEXAS COMPTROLLER OF PUBLIC ACCOUNTS BANKRUPTCY COLLECTIONS DIVISION PO BOX 12548 AUSTIN, TX 78711-2548	1452	Secured: Priority: <u>\$10,112.55</u> Administrative: Unsecured: <u>\$10,112.55</u> Total: <u>\$10,112.55</u>	01/05/2006	DELPHI INTEGRATED SERVICE SOLUTIONS, INC (05-44623)
TRIAD TECHNOLOGIES LLC 100 ROCKRIDGE RD ENGLEWOOD, OH 45322	2360	Secured: Priority: Administrative: Unsecured: <u>\$20,163.12</u> Total: <u>\$20,163.12</u>	03/22/2006	DELPHI CORPORATION (05-44481)
UIS PROGRAMMABLE SERVICES INC PO BOX 981123 YPSILANTI, MI 48198-1123	4964	Secured: <u>\$5,629.49</u> Priority: Administrative: Unsecured: <u>\$889.00</u> Total: <u>\$6,518.49</u>	05/01/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
VALEO SCHALTER UND SENSOREN GMBH GUSTAV RAU STR 4 86650 WEMDING GERMANY	16121	Secured: Priority: Administrative: Unsecured: <u>\$25,311.04</u> Total: <u>\$25,311.04</u>	08/09/2006	DELPHI CORPORATION (05-44481)

**EXHIBIT B-1 - BOOKS AND RECORDS CLAIMS**

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
VWR SCIENTIFIC 1230 KENNESTONE CIRCLE MARIETTA, PA 30066	8249	Secured: Priority: Administrative: Unsecured: \$1,903.43 Total: \$1,903.43	06/20/2006	DELPHI CORPORATION (05-44481)
VWR SCIENTIFIC PRODUCTS CORP 1230 KENNESTONE CIRCLE MARIETTA, GA 30066	8248	Secured: Priority: Administrative: Unsecured: \$226.14 Total: \$226.14	06/20/2006	DELPHI CORPORATION (05-44481)
YAMAZEN INC 735 E REMINGTON RD SCHAUMBURG, IL 60173	1231	Secured: Priority: Administrative: Unsecured: \$9,303.95 Total: \$9,303.95	12/21/2005	DELPHI CORPORATION (05-44481)
<b>Total:</b>		<b>43</b>		<b>\$1,781,370.14</b>

**EXHIBIT B-2 - UNTIMELY BOOKS AND RECORDS CLAIMS**

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
HONEYWELL INTERNATIONAL HONEYWELL SERVICE & SOLUTIONS 1140 W WARNER RD MS 1233 M TEMPE, AZ 85284-2816	16537	Secured: Priority: Administrative: Unsecured: <u>\$133.08</u> Total: <u>\$133.08</u>	02/13/2007	DELPHI CORPORATION (05-44481)
PITNEY BOWES CREDIT CORPORATION 27 WATERVIEW DR SHELTON, CT 06484-4361	16593	Secured: Priority: Administrative: Unsecured: <u>\$3,484.00</u> Total: <u>\$3,484.00</u>	04/12/2007	DELPHI CORPORATION (05-44481)
PITNEY BOWES CREDIT CORPORATION 27 WATERVIEW DR SHELTON, CT 06484-5151	16594	Secured: Priority: Administrative: <u>\$586.88</u> Unsecured: Total: <u>\$586.88</u>	04/12/2007	DELPHI CORPORATION (05-44481)
TEXAS COMPTROLLER OF PUBLIC ACCOUNTS ON BEHALF OF THE STATE OF TEXAS TEXAS MUNICIPALITIES TEXAS COUNTIES COLLECTION DIVISION BANKRUPTCY SECT PO BOX 12548 AUSTIN, TX 78711-2548	16466	Secured: Priority: Administrative: <u>\$242.10</u> Unsecured: Total: <u>\$242.10</u>	12/27/2006	DELPHI INTEGRATED SERVICE SOLUTIONS, INC (05-44623)

Total: 4 \$4,446.06

**EXHIBIT C - BOOKS AND RECORDS INSURANCE CLAIMS**

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
ZURICH AMERICAN INSURANCE COMPANY AND ITS AFFILIATES 1400 AMERICAN LN SCHAUMBURG, IL 60196	10	Secured: Priority: Administrative: Unsecured: _____ \$0.00 Total: _____ \$0.00	10/17/2005	DELPHI CORPORATION (05-44481)
	<b>Total:</b>	<b>1</b>	<b>\$0.00</b>	

**EXHIBIT D-1 - UNTIMELY CLAIMS**

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
CONDENSER PEOPLE INC 2323 S MOUNT PROSPECT RD DES PLAINES, IL 60018	16572	Secured: \$1,685.00 Priority: Administrative: Unsecured: <u>\$1,685.00</u> Total: \$3,370.00	03/12/2007	DELPHI CORPORATION (05-44481)
GUSTAVO RODRIGUEZ PENA MAR ROJO 811 A COLONIA CAVAZOS RENYNOSA TAMAULIPASMEXICO	16586	Secured: Priority: Administrative: Unsecured: <u>\$23,213.65</u> Total: \$23,213.65	03/26/2007	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
KEYENCE CORP OF AMERICA 50 TICE BLVD WOODCLIFF LAKE, NJ 07677	16585	Secured: Priority: Administrative: Unsecured: <u>\$58,421.00</u> Total: \$58,421.00	04/02/2007	DELPHI CORPORATION (05-44481)
NEBRASKA DEPARTMENT OF REVENUE PO BOX 94818 LINCOLN, NE 68509-4818	16492	Secured: Priority: \$2,251.51 Administrative: Unsecured: <u>\$2,251.51</u> Total: \$2,251.51	01/22/2007	DELPHI CORPORATION (05-44481)
NEWPORT STRATFORD INC 150 LONG BEACH BLVD STRATFORD, CT 06615	16553	Secured: Priority: Administrative: Unsecured: <u>\$1,369.84</u> Total: \$1,369.84	02/23/2007	DELPHI MEDICAL SYSTEMS TEXAS CORPORATION (05-44511)
SPENCER JAMES 483 HUBBARD ST NE GRAND RAPIDS, MI 49525-2533	16543	Secured: \$56,031.43 Priority: Administrative: Unsecured: <u>\$56,031.43</u> Total: \$56,031.43	02/13/2007	DELPHI CORPORATION (05-44481)
THE IDEA NEXUS 6690 GLENWAY DR W BLOOMFIELD, MI 48322	16582	Secured: Priority: \$8,406.00 Administrative: Unsecured: <u>\$8,406.00</u> Total: \$8,406.00	03/20/2007	DELPHI CORPORATION (05-44481)
TINNERMAN PALNUT ENGINEERED PRODUCTS PO BOX 10 BRUNSWICK, OH 44212	16569	Secured: Priority: Administrative: Unsecured: <u>\$12,360.00</u> Total: \$12,360.00	03/07/2007	DELPHI CORPORATION (05-44481)

**EXHIBIT D-1 - UNTIMELY CLAIMS**

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
TINNERMAN PALNUT ENGINEERED PRODUCTS PO BOX 10 BRUNSWICK, OH 44212	16568	Secured: Priority: Administrative: Unsecured: \$18,030.08 Total: \$18,030.08	03/07/2007	DELPHI CORPORATION (05-44481)
TSI SOLUTIONS 2220 CENTRE PARK COURT STONE MOUNTAIN, GA 30087	16547	Secured: Priority: Administrative: Unsecured: \$1,108.45 Total: \$1,108.45	02/21/2007	DELPHI CORPORATION (05-44481)
<b>Total:</b>	<b>10</b>			<b>\$184,561.96</b>

**EXHIBIT D-2 - UNTIMELY TAX CLAIMS**

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
CITY OF DAYTON CITY OF DAYTON FINANCE DE/ ARTMENT 6(6 X T- IRD ST DAYTON0O- 3o3(2	653(3	Srdmirve / iy liy1e \$32. 0t 3a2o AvP ycyin:y7re Ucurdnirve Tl :nse \$32. 0t 3a2o	66H5H((5	DEL/ - I COR/ ORATION 4(o833)6G
- INDS CO MS - INDS CO TA9 COLLECTOR / O BO9 6. 2. VACKSON0MS t , 26o	652. 3	Srdmirve / iy liy1e \$. (20 , )@6 AvP ycyin:y7re Ucurdnirve Tl :nse \$. (20 , )@6	(12)H((5	DEL/ - I COR/ ORATION 4(o833)6G
- INDS COUNTY TA9 COLLECTOR / O BO9 6. 2. ADD C- J 6 () (3 C/ VACKSON0MS t , 26o86. 2.	652. o	Srdmirve / iy liy1e \$t )(06. 5@6 AvP ycyin:y7re Ucurdnirve Tl :nse \$t )(06. 5@6	(12)H((5	DEL/ - I COR/ ORATION 4(o833)6G
ST VOSE/ - COUNTY TREASURER COUNTY CITY BLDJ 22. X VEFFERSON BLWD SOUT- BEND0IN 355(686)t(	650o2	Srdmirve / iy liy1e \$606( o@5 AvP ycyin:y7re Ucurdnirve Tl :nse \$606( o@5	(2Ht H((.	DEL/ - I COR/ ORATION 4(o833)6G
STATE OF MINNESOTA DE/ ARTMENT OF REWENUE BANKRU/ TCY SECTION / O BO9 5333. SAINT / AUL0MN oo6538(33.	653. )	Srdmirve / iy liy1e \$o, , @() AvP ycyin:y7re Ucurdnirve Tl :nse \$o, , @()	(6H, H((.	DEL/ - I COR/ ORATION 4(o833)6G
STATE OF NEX - AM/ S- IRE DE/ T OF REWENUE ADMINISTRATION / O BO9 3o3 CONCORD0N- (t(28(3o3	65o5o	Srdmirve / iy liy1e \$6t 0@o AvP ycyin:y7re Ucurdnirve Tl :nse \$6t 0@o	(t H0H((.	DEL/ - I COR/ ORATION 4(o833)6G
WRJ INIA DE/ ARTMENT OF TA9 ATION / O BO9 26o5 RIC- MOND0WA 2t 26)	65353	Srdmirve / iy liy1e \$6( @)@, AvP ycyin:y7re Ucurdnirve Tl :nse \$6( @)@,	62H5H((5	DEL/ - I COR/ ORATION 4(o833)6G
X ARREN CITY INCOME TA9 DE/ T / O BO9 2t ( X ARREN0O- 333)2	653o.	Srdmirve / iy liy1e \$6t 6@)@ AvP ycyin:y7re Ucurdnirve Tl :nse \$6t 6@)@	62H6H((5	DEL/ - I COR/ ORATION 4(o833)6G

Total: 8 \$1,667,110.46

**EXHIBIT D-2 - UNTIMELY TAX CLAIMS**

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
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**EXHIBIT E-1 - CLAIMS SUBJECT TO MODIFICATION**

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 1730 Date Filed: 01/31/06 Docketed Total: \$3,657.48 Filing Creditor Name and Address 123 INC O A THOMPSON EMERGENCY 123 INC O A THOMPSON EMERGENCY FREEI PO BOX 410 LINCOLN PARK MI 48146	Claim Holder Name and Address 123 INC O A THOMPSON EMERGENCY 123 INC O A THOMPSON EMERGENCY FREEI PO BOX 410 LINCOLN PARK MI 48146	Modified Total \$3,657.48
Case Number* 05-44481	Secured <u>Priority</u> Unsecured Case Number* 05-44640	Secured <u>Priority</u> Unsecured Case Number* 05-44640
Claim: 7700 Date Filed: 06/09/06 Docketed Total: \$982.33 Filing Creditor Name and Address 1579364 ONTARIO INC SELECT SORTING SERVICES 97 GRAFH CRES WHITBY ON LIN 6N7 CANADA	Claim Holder Name and Address 1579364 ONTARIO INC SELECT SORTING SERVICES 97 GRAFH CRES WHITBY ON LIN 6N7 CANADA	Modified Total \$982.33
Case Number* 05-44481	Secured <u>Priority</u> Unsecured Case Number* 05-44640	Secured <u>Priority</u> Unsecured Case Number* 05-44640
Claim: 7700 Date Filed: 06/09/06 Docketed Total: \$2,117.74 Filing Creditor Name and Address 1579364 ONTARIO INC SELECT SORTING SERVICES 97 GRAFH CRES WHITBY ON LIN 6N7 CANADA	Claim Holder Name and Address 1579364 ONTARIO INC SELECT SORTING SERVICES 97 GRAFH CRES WHITBY ON LIN 6N7 CANADA	Modified Total \$2,117.74
Case Number* 05-44481	Secured <u>Priority</u> Unsecured Case Number* 05-44640	Secured <u>Priority</u> Unsecured Case Number* 05-44640
Claim: 10480 Date Filed: 07/24/06 Docketed Total: \$20,872.35 Filing Creditor Name and Address A RAYMOND INC 3091 RESEARCH DR ROCHESTER HILLS MI 48309-3581	Claim Holder Name and Address FAIR HARBOR CAPITAL LLC 875 AVE OF THE AMERICAS STE 2305 NEW YORK NY 10001	Modified Total \$20,872.35
Case Number* 05-44481	Secured <u>Priority</u> Unsecured Case Number* 05-44640	Secured <u>Priority</u> Unsecured Case Number* 05-44640

\*See Exhibit G for a listing of debtor entities by case number

The hearing with respect to the Debtors' Thirteenth Omnibus Claims Objection to the Claims identified in this Exhibit E-1 has been adjourned to June 26, 2007 at 10:00 a.m. (prevailing Eastern time). The deadline for claimants to respond to the Debtors' objection to such Claims is 4:00 p.m. (prevailing Eastern time) on June 19, 2007.

**EXHIBIT E-1 - CLAIMS SUBJECT TO MODIFICATION**

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 3777 Date Filed: 05/01/06 Docketed Total: \$555.87 Filing Creditor Name and Address ABEL EXTERMINATING CO INC 440 CONGRESS PK DR DAYTON OH 45459	Claim Holder Name and Address SIERRA LIQUIDITY FUND 2699 WHITE RD STE 255 IRVINE CA 92614 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u>	Docketed Total \$555.87 <u>Unsecured</u> Case Number* 05-444640 \$555.87 \$555.87 Modified Total \$555.87
Claim: 12205 Date Filed: 07/28/06 Docketed Total: \$1,113.42 Filing Creditor Name and Address ACE CONTROLS INC 23435 INDUSTRIAL PARK DR FARMINGTON HILLS MI 48335	Claim Holder Name and Address ACE CONTROLS INC ACCOUNTING 23435 INDUSTRIAL PARK DR FARMINGTON HILLS MI 48335 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u>	Docketed Total \$1,113.42 <u>Unsecured</u> Case Number* 05-444640 \$1,113.42 \$1,113.42 Modified Total \$1,113.42
Claim: 5126 Date Filed: 05/08/06 Docketed Total: \$2,387,697.06 Filing Creditor Name and Address ADVANCED MICRO DEVICES INC ALLAN J MANZAGOL ONE AMD PL MS68 SUNNYVALE CA 94088-3453 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u>	Claim Holder Name and Address ADVANCED MICRO DEVICES INC ALLAN J MANZAGOL ONE AMD PL MS68 SUNNYVALE CA 94088-3453 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u>	Docketed Total \$2,387,697.06 <u>Unsecured</u> Case Number* 05-44640 \$2,387,697.06 \$2,387,697.06 Modified Total \$2,387,697.06
Claim: 5946 Date Filed: 05/16/06 Docketed Total: \$127,867.14 Filing Creditor Name and Address ADVANTEK TAPING SYSTEMS INC ADVANTEK TAPING SYSTEMS 6839 MOWRY AVE NEWARK CA 94560-492 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u>	Claim Holder Name and Address ADVANTEK TAPING SYSTEMS INC ADVANTEK TAPING SYSTEMS 6839 MOWRY AVE NEWARK CA 94560-492 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u>	Docketed Total \$127,867.14 <u>Unsecured</u> Case Number* 05-44640 \$127,867.14 \$127,867.14 Modified Total \$127,867.14

\*See Exhibit G for a listing of debtor entities by case number

The hearing with respect to the Debtors' Thirteenth Omnibus Claims Objection to the Claims identified in this Exhibit E-1 has been adjourned to June 26, 2007 at 10:00 a.m. (prevailing Eastern time). The deadline for claimants to respond to the Debtors' objection to such Claims is 4:00 p.m. (prevailing Eastern time) on June 19, 2007.

**EXHIBIT E-1 - CLAIMS SUBJECT TO MODIFICATION**

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 192 Date Filed: 10/28/05 Docketed Total: \$194,615.27 Filing Creditor Name and Address AER TECHNOLOGIES INC 650 COLUMBIA ST BREA CA 92821	Claim Holder Name and Address AER TECHNOLOGIES INC 650 COLUMBIA ST BREA CA 92821 <u>Case Number*</u> 05-44481 \$194,615.27 \$194,615.27	Docketed Total \$194,615.27 <u>Unsecured</u> Case Number* 05-44640 \$194,615.27
Claim: 4985 Date Filed: 05/08/06 Docketed Total: \$29,512.35 Filing Creditor Name and Address AGE INDUSTRIES INC 1701 AMISTAD DR SAN BENITO TX 78586	Claim Holder Name and Address AGE INDUSTRIES INC 1701 AMISTAD DR SAN BENITO TX 78586 <u>Case Number*</u> 05-44640 \$29,512.35	Docketed Total \$29,512.35 <u>Unsecured</u> Case Number* 05-44640 \$29,512.35
Claim: 9821 Date Filed: 07/18/06 Docketed Total: \$17,789.03 Filing Creditor Name and Address AIDA DAYTON TECHNOLOGIES CORP 7660 CTR POINT 70 BLVD DAYTON OH 45424-6380	Claim Holder Name and Address AIDA DAYTON TECHNOLOGIES CORP 7660 CTR POINT 70 BLVD DAYTON OH 45424-6380 <u>Case Number*</u> 05-44481	Docketed Total \$17,789.03 <u>Unsecured</u> Case Number* 05-44640 \$17,789.03
Claim: 13607 Date Filed: 07/31/06 Docketed Total: \$887.00 Filing Creditor Name and Address AIR ACADEMY PRESS & ASSOCIATES LLC 1650 TELSTAR DR 110 STE 110 COLORADO SPRINGS CO 80920-1009	Claim Holder Name and Address AIR ACADEMY PRESS & ASSOCIATES LLC 1650 TELSTAR DR 110 STE 110 COLORADO SPRINGS CO 80920-1009 <u>Case Number*</u> 05-44640	Docketed Total \$887.00 <u>Unsecured</u> Case Number* 05-44482 \$887.00
		Modified Total \$887.00 <u>Priority</u> \$887.00

\*See Exhibit G for a listing of debtor entities by case number

The hearing with respect to the Debtors' Thirteenth Omnibus Claims Objection to the Claims identified in this Exhibit E-1 has been adjourned to June 26, 2007 at 10:00 a.m. (prevailing Eastern time). The deadline for claimants to respond to the Debtors' objection to such Claims is 4:00 p.m. (prevailing Eastern time) on June 19, 2007.

**EXHIBIT E-1 - CLAIMS SUBJECT TO MODIFICATION**

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 485 Date Filed: 11/10/05 Docketed Total: \$4,240.50 Filing Creditor Name and Address ALEXANDERS PEST CONTROL INC STEPHEN A MILLER PRESIDENT 14889 MACKLIN RD NEW SPRINGFIELD OH 44443	Claim Holder Name and Address ALEXANDERS PEST CONTROL INC STEPHEN A MILLER PRESIDENT 14889 MACKLIN RD NEW SPRINGFIELD OH 44443  Case Number* <u>05-44481</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> Case Number* <u>05-44640</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u>	Modified Total \$4,240.50  Modified Total \$3,246.50 Case Number* <u>05-44640</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> Case Number* <u>05-44640</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u>
Claim: 812 Date Filed: 11/22/05 Docketed Total: \$8,488.94 Filing Creditor Name and Address ALL TYPES EXPEDITING & TRANS ALL TYPES EXPEDITING & TRANS SVCS PO BOX 123 HUNTERTOWN IN 46748	Claim Holder Name and Address ALL TYPES EXPEDITING ALL TYPES EXPEDITING & TRANS SVCS PO BOX 123 HUNTERTOWN IN 46748  Case Number* <u>05-44481</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> Case Number* <u>05-44640</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u>	Modified Total \$8,488.94  Modified Total \$2,006.10 Case Number* <u>05-44640</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> Case Number* <u>05-44640</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u>
Claim: 1683 Date Filed: 01/26/06 Docketed Total: \$78,385.24 Filing Creditor Name and Address ALLIANCE PLASTICS EFT 3123 STATION RD ERIE PA 16510	Claim Holder Name and Address ASM CAPITAL II LP 7600 JERICHO TURNPIKE STE 302 WOODBURY NY 11797  Case Number* <u>05-44640</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> Case Number* <u>05-44640</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u>	Modified Total \$78,385.24  Modified Total \$57,348.31 Case Number* <u>05-44640</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> Case Number* <u>05-44640</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u>
Claim: 2733 Date Filed: 04/24/06 Docketed Total: \$5,081.80 Filing Creditor Name and Address ALLIED FIRE PROTECTION & SIERRA LIQUIDITY FUND 2699 WHITE RD STE 255 IRVINE CA 92614  Case Number* <u>05-44481</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> Case Number* <u>05-44640</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u>	Claim Holder Name and Address ALLIED FIRE PROTECTION & SIERRA LIQUIDITY FUND SIERRA LIQUIDITY FUND 2699 WHITE RD STE 255 IRVINE CA 92614  Case Number* <u>05-44640</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> Case Number* <u>05-44640</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u>	Modified Total \$5,081.80  Modified Total \$5,081.80 Case Number* <u>05-44640</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> Case Number* <u>05-44640</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u>

\*See Exhibit G for a listing of debtor entities by case number

The hearing with respect to the Debtors' Thirteenth Omnibus Claims Objection to the Claims identified in this Exhibit E-1 has been adjourned to June 26, 2007 at 10:00 a.m. (prevailing Eastern time). The deadline for claimants to respond to the Debtors' objection to such Claims is 4:00 p.m. (prevailing Eastern time) on June 19, 2007.

**EXHIBIT E-1 - CLAIMS SUBJECT TO MODIFICATION**

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 5676 Date Filed: 05/12/06 Docketed Total: \$16,785.00 Filing Creditor Name and Address ALLINGHAM CORP 21250 W 8 MILE RD SOUTHFIELD MI 48075-566	Claim Holder Name and Address ALLINGHAM CORP 21250 W 8 MILE RD SOUTHFIELD MI 48075-566 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u>	Docketed Total \$16,785.00 Modified Total \$16,785.00 <u>Unsecured</u> Case Number* 05-44640 \$16,785.00 \$16,785.00
Claim: 653 Date Filed: 11/17/05 Docketed Total: \$67,850.97 Filing Creditor Name and Address ALSTOM POWER ENVIRONMENTAL CONSULT SARL 104 AVE ALBERT 1 RUEIL MALMAISON CEDEX 92563 FRANCE	Claim Holder Name and Address ALSTOM POWER ENVIRONMENTAL CONSULT SPRL 104 AVE ALBERT 1 RUEIL MALMAISON CEDEX 92563 FRANCE <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u>	Docketed Total \$67,850.97 Modified Total \$67,850.97 <u>Unsecured</u> Case Number* 05-44640 \$67,850.97 \$67,850.97
Claim: 9816 Date Filed: 07/18/06 Docketed Total: \$13,417.47 Filing Creditor Name and Address AMES REESE INC C O MATTHEW C SAMLEY ESQ REESE PUGH SAMLEY WAGENSELLER & MEC 120 N SHIPPEN ST LANCASTER PA 17602	Claim Holder Name and Address AMES REESE INC C O MATTHEW C SAMLEY ESQ REESE PUGH SAMLEY WAGENSELLER <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u>	Docketed Total \$13,417.47 Modified Total \$13,417.47 <u>Unsecured</u> Case Number* 05-44640 \$13,417.47 \$13,417.47
Claim: 9820 Date Filed: 07/18/06 Docketed Total: \$118,242.99 Filing Creditor Name and Address AMES REESE INC C O MATTHEW C SAMLEY ESQ 120 N SHIPPEN ST LANCASTER PA 17602	Claim Holder Name and Address AMES REESE INC C O MATTHEW C SAMLEY ESQ 120 N SHIPPEN ST LANCASTER PA 17602 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u>	Docketed Total \$118,242.99 Modified Total \$118,242.99 <u>Unsecured</u> Case Number* 05-44640 \$118,242.99 \$118,242.99

\*See Exhibit G for a listing of debtor entities by case number

The hearing with respect to the Debtors' Thirteenth Omnibus Claims Objection to the Claims identified in this Exhibit E-1 has been adjourned to June 26, 2007 at 10:00 a.m. (prevailing Eastern time). The deadline for claimants to respond to the Debtors' objection to such Claims is 4:00 p.m. (prevailing Eastern time) on June 19, 2007.

**EXHIBIT E-1 - CLAIMS SUBJECT TO MODIFICATION**

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 10021 Date Filed: 07/20/06 Docketed Total: \$7,037.10 Filing Creditor Name and Address AMKO SERVICE COMPANY C O PRAXAIR INC 39 OLD RIDGEBURY RD DANBURY CT 06810-5113	Claim Holder Name and Address AMKO SERVICE COMPANY C O PRAXAIR INC 39 OLD RIDGEBURY RD DANBURY CT 06810-5113  Case Number* 05-44481 Secured \$7,037.10 \$7,037.10	Modified Total \$7,037.10  Case Number* 05-44640 Unsecured \$0.00 \$0.00
Claim: 8577 Date Filed: 06/26/06 Docketed Total: \$26,126.00 Filing Creditor Name and Address AMROC INVESTMENTS LLC AS ASSIGNEE OF OSTLING TECHNOLOGIES ATTN DAVID S LEINWAND ESQ 535 MADISON AVE 15TH FL NEW YORK NY 10022	Claim Holder Name and Address AMROC INVESTMENTS LLC ATTN DAVID S LEINWAND ESQ 535 MADISON AVE 15TH FL NEW YORK NY 10022  Case Number* 05-44640 Secured \$23,626.00  \$23,626.00	Modified Total \$26,126.00  Case Number* 05-44640 Unsecured \$2,500.00  \$2,500.00
Claim: 11581 Date Filed: 07/27/06 Docketed Total: \$123,587.84 Filing Creditor Name and Address AMROC INVESTMENTS LLC AS ASSIGNEE OF WARD PRODUCTS LLC ATTN DAVID S LEINWAND AS ASSIGNEE OF WARD PRODUCTS LLC 535 MADISON AVE 15TH FL NEW YORK NY	Claim Holder Name and Address AMROC INVESTMENTS LLC ATTN DAVID S LEINWAND ESQ 535 MADISON AVE 15TH FL NEW YORK NY 10022  Case Number* 05-44640 Secured Priority \$123,587.84  \$123,587.84	Modified Total \$123,587.84  Case Number* 05-44640 Unsecured \$123,587.84  \$123,587.84
		Modified Total \$79,061.20  Case Number* 05-44640 Unsecured \$79,061.20  \$79,061.20

\*See Exhibit G for a listing of debtor entities by case number

The hearing with respect to the Debtors' Thirteenth Omnibus Claims Objection to the Claims identified in this Exhibit E-1 has been adjourned to June 26, 2007 at 10:00 a.m. (prevailing Eastern time). The deadline for claimants to respond to the Debtors' objection to such Claims is 4:00 p.m. (prevailing Eastern time) on June 19, 2007.

**EXHIBIT E-1 - CLAIMS SUBJECT TO MODIFICATION**

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 7568	Claim Holder Name and Address FAIR HARBOR CAPITAL LLC 875 AVE OF THE AMERICAS STE 2305 NEW YORK NY 10001	Docketed Total \$20,602.24 Modified Total \$18,943.43
Date Filed: 06/06/06 Docketed Total: \$20,602.24 Filing Creditor Name and Address ANDERSON CITY UTILITIES IN 120 EAST 8TH ST ANDERSON IN 46016	<u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u>	<u>Unsecured</u> Case Number* 05-44640 \$20,602.24 \$20,602.24
Claim: 1742 Date Filed: 02/01/06 Docketed Total: \$6,168.28 Filing Creditor Name and Address ANI SAFETY & SUPPLY PO BOX 228 SKOKIE IL 60076	<u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u>	<u>Unsecured</u> Case Number* 05-44640 \$6,168.28 \$6,168.28
Claim: 349 Date Filed: 11/04/05 Docketed Total: \$147,550.00 Filing Creditor Name and Address APPLIED DATA SYSTEMS INC JAN ELDIDGE 10260 G OLD COLUMBIA RD COLUMBIA MD 21046	<u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u>	<u>Unsecured</u> Case Number* 05-44507 \$147,550.00 \$147,550.00
Claim: 3 Date Filed: 10/13/05 Docketed Total: \$252,354.58 Filing Creditor Name and Address ARIBA INC ATTN: CREDIT & COLLECTIONS 210 6TH AVE PITTSBURGH PA 15222	<u>Case Number*</u> 05-44596 <u>Secured</u> <u>Priority</u>	<u>Unsecured</u> Case Number* 05-44640 \$252,354.58 \$252,354.58

\*See Exhibit G for a listing of debtor entities by case number

The hearing with respect to the Debtors' Thirteenth Omnibus Claims Objection to the Claims identified in this Exhibit E-1 has been adjourned to June 26, 2007 at 10:00 a.m. (prevailing Eastern time). The deadline for claimants to respond to the Debtors' objection to such Claims is 4:00 p.m. (prevailing Eastern time) on June 19, 2007.

**EXHIBIT E-1 - CLAIMS SUBJECT TO MODIFICATION**

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 12230 Date Filed: 07/28/06 Docketed Total: \$240,942.30 Filing Creditor Name and Address ASAHI KASEI PLASTICS NORTH AMERICA INC FKA ASAHI KASEI PLASTICS AMERICA INC C O DONALD J HUTCHINSON MILLER CANFIELD PADDOCK AND STONE P 150 W JEFFERSON AVE STE 2500 DETROIT MI 48226	Claim Holder Name and Address ASAHI KASEI PLASTICS NORTH AMERICA INC FKA ASAHI KASEI PLASTICS AMERICA INC C O DONALD J HUTCHINSON MILLER CANFIELD PADDOCK AND STONE P 150 W JEFFERSON AVE STE 2500 DETROIT MI 48226	Docketed Total \$240,942.30  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 \$65,779.80 \$65,779.80 \$175,162.50  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 \$175,162.50 \$175,162.50 \$175,162.50
Claim: 5401 Date Filed: 05/09/06 Docketed Total: \$12,230.40 Filing Creditor Name and Address ASBURY GRAPHITE MILLS INC 41 MAIN ST PO BOX 144 ASBURY NJ 08802	Claim Holder Name and Address ASBURY GRAPHITE MILLS INC 41 MAIN ST PO BOX 144 ASBURY NJ 08802	Docketed Total \$12,230.40  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 \$12,230.40 \$12,230.40 \$12,230.40
Claim: 5623 Date Filed: 05/11/06 Docketed Total: \$16,000.00 Filing Creditor Name and Address ASC PROCESS SYSTEMS 14062 BALBOA BLVD SYLMAR CA 91302	Claim Holder Name and Address ASC PROCESS SYSTEMS 14062 BALBOA BLVD SYLMAR CA 91302	Docketed Total \$16,000.00  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 \$16,000.00 \$16,000.00 \$16,000.00
Claim: 12830 Date Filed: 07/28/06 Docketed Total: \$12,847.12 Filing Creditor Name and Address ASSOCIATED SPRING DO BRASIL LTDA W JOE WILSON TYLER COOPER & ALCORN LLP 185 ASYLUM ST CITYPLACE I 35TH	Pg 279 of 428	Modified Total \$175,162.50  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 \$175,162.50 \$175,162.50 \$175,162.50  Modified Total \$3,436.80  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 \$3,436.80 \$3,436.80 \$3,436.80  Modified Total \$16,000.00  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44624 \$16,000.00 \$16,000.00 \$16,000.00

\*See Exhibit G for a listing of debtor entities by case number.

The hearing with respect to the Debtors' Thirteenth Omnibus Claims Objection to the Claims identified in this Exhibit E-1 has been adjourned to June 26, 2007 at 10:00 a.m. (prevailing Eastern time). The deadline for claimants to respond to the Debtors' objection to such Claims is 4:00 p.m. (prevailing Eastern time) on June 19, 2007.

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In re: Delphi Corporation, et al.

## EXHIBIT E-1 - CLAIMS SUBJECT TO BANKRUPTCY

Thirteenth Omnibus Objection  
Modified Total \$8,043.55

CLAIM TO BE MODIFIED HARTFORD CT 06103-3488	Claim Holder Name and Address VIADIMIR JELISAVCIC 810 SEVENTH AVE 22ND FL NEWMORE NOTCKETED	Docketed Total \$12,847.12	CLAIM AS MODIFIED					
	Case Number*	Secured Priority Unsecured	Case Number* Secured Priority Unsecured					
Claim: 5571 Date Filed: 05/10/06 Docketed Total: \$23,273.34 Filing Creditor Name and Address ATCO INDUSTRIES INC 7200 15 MILE RD STERLING HEIGHTS MI 48312-452	Claim Holder Name and Address ATCO INDUSTRIES INC 7200 15 MILE RD STERLING HEIGHTS MI 48312-452	Docketed Total \$23,273.34	\$12,847.12 \$12,847.12	05-44640 \$12,847.12	05-44640 \$12,847.12	05-44640 \$12,847.12	05-44640 \$12,847.12	
Claim: 1527 Date Filed: 01/13/06 Docketed Total: \$6,045.40 Filing Creditor Name and Address ATLAS FLUID COMPONENTS INC ATTORNEY JOHN A NEHRER 111 STOW AVE STE 100 CUYAHOGA FALLS OH 44221	Claim Holder Name and Address ATLAS FLUID COMPONENTS INC ATTORNEY JOHN A NEHRER 111 STOW AVE STE 100 CUYAHOGA FALLS OH 44221	Docketed Total \$6,045.40	\$6,045.40 \$6,045.40	05-44481 \$6,045.40	05-44640 \$6,045.40	05-44640 \$6,045.40	05-44640 \$6,045.40	
Claim: 8203 Date Filed: 06/19/06 Docketed Total: \$7,188.12 Filing Creditor Name and Address BAKER TANKS CHRIS CAVALIER PO BOX 513967 LOS ANGELES CA 90051-3967	Claim Holder Name and Address BAKER TANKS CHRIS CAVALIER PO BOX 513967 LOS ANGELES CA 90051-3967	Docketed Total \$7,188.12	\$7,188.12 \$7,188.12	05-44481 \$7,188.12	05-44640 \$7,188.12	05-44640 \$7,188.12	05-44640 \$7,188.12	
Claim: 8140 Date Filed: 06/19/06 Docketed Total: \$965,830.50 Filing Creditor Name and Address BEI SYSTRON DONNER AUTOMOTIVE DIVISION C O RICHARD WILKINS 2700 SYSTRON DR CONCORD CA 94518	Claim Holder Name and Address LONGACRE MASTER FUND LTD VIADIMIR JELISAVCIC 810 SEVENTH AVE 22ND FL NEW YORK NY 10019	Docketed Total \$965,830.50	\$965,830.50 \$965,830.50	05-44640 \$965,830.50	05-44640 \$965,830.50	05-44640 \$965,830.50	05-44640 \$965,830.50	

\*See Exhibit G for a listing of debtor entities by case number

The hearing with respect to the Debtors' Thirteenth Omnibus Claims Objection to the Claims identified in this Exhibit E-1 has been adjourned to June 26, 2007 at 10:00 a.m. (prevailing Eastern time). The deadline for claimants to respond to the Debtors' objection to such Claims is 4:00 p.m. (prevailing Eastern time) on June 19, 2007.

**EXHIBIT E-1 - CLAIMS SUBJECT TO MODIFICATION**

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 5455 Date Filed: 05/10/06 Docketed Total: \$17,646.30 Filing Creditor Name and Address BELL MICROPRODUCTS TINA MOORE 201 MONROE ST STE 300 MONTGOMERY AL 36104	Claim Holder Name and Address BELL MICROPRODUCTS TINA MOORE 201 MONROE ST STE 300 MONTGOMERY AL 36104  Case Number* 05-44507 <u>Secured</u> <u>Priority</u> Unsecured Case Number* 05-44507 \$17,646.30 \$17,646.30	Modified Total \$17,646.30  Case Number* 05-44507 <u>Secured</u> <u>Priority</u> Unsecured Case Number* 05-44507 \$17,646.30 \$17,646.30
Claim: 1546 Date Filed: 01/17/06 Docketed Total: \$199,278.47 Filing Creditor Name and Address BGF INDUSTRIES INC 3802 ROBERT PORCHER WY GREENSBORO NC 27410	Claim Holder Name and Address BGF INDUSTRIES INC 3802 ROBERT PORCHER WY GREENSBORO NC 27410  Case Number* 05-44481 <u>Secured</u> <u>Priority</u> Unsecured Case Number* 05-44640 \$199,278.47 \$199,278.47	Modified Total \$199,278.47  Case Number* 05-44640 <u>Secured</u> <u>Priority</u> Unsecured Case Number* 05-44640 \$199,278.47 \$199,278.47
Claim: 2774 Date Filed: 04/26/06 Docketed Total: \$8,884.00 Filing Creditor Name and Address BIG BEND AGRI SERVICES INC BIG BEND INDUSTRIAL SALES PO BOX 479 CAIRO GA 39828	Claim Holder Name and Address BIG BEND AGRI SERVICES INC BIG BEND INDUSTRIAL SALES PO BOX 479 CAIRO GA 39828  Case Number* 05-44481 <u>Secured</u> <u>Priority</u> Unsecured Case Number* 05-44640 \$8,884.00 \$8,884.00	Modified Total \$8,884.00  Case Number* 05-44640 <u>Secured</u> <u>Priority</u> Unsecured Case Number* 05-44640 \$8,884.00 \$8,884.00
Claim: 14054 Date Filed: 07/27/06 Docketed Total: \$15,126.31 Filing Creditor Name and Address BLUE WATER AUTOMOTIVE SYSTEMS INC ACCOUNTS PAYABLE PO BOX 339 RANGE RD PLANT MARYSVILLE MI 48040  Case Number* 05-44481 <u>Secured</u> <u>Priority</u> Unsecured Case Number* 05-44640 \$15,126.31	Claim Holder Name and Address BLUE WATER AUTOMOTIVE SYSTEMS INC ACCOUNTS PAYABLE PO BOX 339 RANGE RD PLANT MARYSVILLE MI 48040  Case Number* 05-44640 <u>Secured</u> <u>Priority</u> Unsecured Case Number* 05-44640 \$15,126.31	Modified Total \$15,126.31  Case Number* 05-44640 <u>Secured</u> <u>Priority</u> Unsecured Case Number* 05-44640 \$15,126.31

\*See Exhibit G for a listing of debtor entities by case number

The hearing with respect to the Debtors' Thirteenth Omnibus Claims Objection to the Claims identified in this Exhibit E-1 has been adjourned to June 26, 2007 at 10:00 a.m. (prevailing Eastern time). The deadline for claimants to respond to the Debtors' objection to such Claims is 4:00 p.m. (prevailing Eastern time) on June 19, 2007.

**EXHIBIT E-1 - CLAIMS SUBJECT TO MODIFICATION**

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 1133 Date Filed: 12/13/05 Docketed Total: \$7,506.87 Filing Creditor Name and Address BORAMCO INC PO BOX 6 WALKERTON IN 46574-0006	Claim Holder Name and Address BORAMCO INC PO BOX 6 WALKERTON IN 46574 -0006 <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ \$7,506.87 \$7,506.87	Modified Total \$7,506.87 <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ \$7,506.87 \$7,506.87
Claim: 13650 Date Filed: 07/31/06 Docketed Total: \$7,976.71 Filing Creditor Name and Address BOSCH REXROTH CORPORATION ATTN: JUDITH LOWITZ ADLER ROBERT BOSCH CORPORATION 38000 HILLS TECH DR FARMINGTON HILLS MI 48331	Claim Holder Name and Address BOSCH REXROTH CORPORATION ATTN: JUDITH LOWITZ ADLER ROBERT BOSCH CORPORATION 38000 HILLS TECH DR FARMINGTON HILLS MI 48331 <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ \$7,976.71 \$7,976.71	Modified Total \$7,976.71 <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ \$7,976.71 \$7,976.71
Claim: 12011 Date Filed: 07/28/06 Docketed Total: \$179,220.24 Filing Creditor Name and Address BRAKE PARTS INC WIX FILTRATION CORP AFFINIA GROUP INC BRAKE PARTS INC 4400 PRIME PKWY MCHENRY IL 60050	Claim Holder Name and Address BRAKE PARTS INC WIX FILTRATION CORP AFFINIA GROUP INC BRAKE PARTS INC 4400 PRIME PKWY MCHENRY IL 60050 <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ \$179,220.24 \$179,220.24	Modified Total \$179,220.24 <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ \$179,220.24 \$179,220.24
Claim: 4522 Date Filed: 05/02/06 Docketed Total: \$5,574.00 Filing Creditor Name and Address BRINKMANN PUMPS INC 47060 CARTIER DR WIXOM MI 48393	Claim Holder Name and Address BRINKMANN PUMPS INC 47060 CARTIER DR WIXOM MI 48393 <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ \$5,574.00 \$5,574.00	Modified Total \$5,574.00 <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ \$5,574.00 \$5,574.00

\*See Exhibit G for a listing of debtor entities by case number

The hearing with respect to the Debtors' Thirteenth Omnibus Claims Objection to the Claims identified in this Exhibit E-1 has been adjourned to June 26, 2007 at 10:00 a.m. (prevailing Eastern time). The deadline for claimants to respond to the Debtors' objection to such Claims is 4:00 p.m. (prevailing Eastern time) on

**EXHIBIT E-1 - CLAIMS SUBJECT TO MODIFICATION**

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 4009 Date Filed: 05/01/06 Docketed Total: \$5,556.30 Filing Creditor Name and Address BUCKEYE TOOLS AND SUPPLY CO TOM MITCHELL 400 GARGRAVE RD DAYTON OH 45449	Claim Holder Name and Address BUCKEYE TOOLS AND SUPPLY CO TOM MITCHELL 400 GARGRAVE RD DAYTON OH 45449  Case Number* 05-44481 <u>Secured</u> <u>Priority</u> \$5,556.30	Modified Total \$5,556.30  Case Number* 05-44640 <u>Unsecured</u> <u>Priority</u> \$5,556.30
Claim: 11449 Date Filed: 07/27/06 Docketed Total: \$8,105.50 Filing Creditor Name and Address BUSAK & SHAMBAN SOUTH 2842 COLLECTIONS CTR DR CHICAGO IL 60693	Claim Holder Name and Address BUSAK & SHAMBAN SOUTH 2842 COLLECTIONS CTR DR CHICAGO IL 60693  Case Number* 05-44481 <u>Secured</u> <u>Priority</u> \$8,105.50	Modified Total \$8,105.50  Case Number* 05-44640 <u>Unsecured</u> <u>Priority</u> \$8,105.50
Claim: 12700 Date Filed: 07/28/06 Docketed Total: \$20,492.90 Filing Creditor Name and Address CANON USA INC ATTN STEVEN BECKER ESQ ONE CANON PLZ LAKE SUCCESS NY 11042-1198	Claim Holder Name and Address CANON USA INC ATTN STEVEN BECKER ESQ ONE CANON PLZ LAKE SUCCESS NY 11042-1198  Case Number* 05-44547 <u>Secured</u> <u>Priority</u> \$20,492.90	Modified Total \$20,492.90  Case Number* 05-44640 <u>Unsecured</u> <u>Priority</u> \$20,492.90
Claim: 7477 Date Filed: 06/05/06 Docketed Total: \$21,987.42 Filing Creditor Name and Address CENTRO INDUSTRIAL SUPPLY CORP 1650 W SAM HOUSTON PKWY N HOUSTON TX 77043	Claim Holder Name and Address CENTRO INDUSTRIAL SUPPLY CORP 1650 W SAM HOUSTON PKWY N HOUSTON TX 77043  Case Number* 05-44481 <u>Secured</u> <u>Priority</u> \$21,987.42	Modified Total \$21,987.42  Case Number* 05-44567 <u>Unsecured</u> <u>Priority</u> \$21,987.42

\*See Exhibit G for a listing of debtor entities by case number

The hearing with respect to the Debtors' Thirteenth Omnibus Claims Objection to the Claims identified in this Exhibit E-1 has been adjourned to June 26, 2007 at 10:00 a.m. (prevailing Eastern time). The deadline for claimants to respond to the Debtors' objection to such Claims is 4:00 p.m. (prevailing Eastern time) on June 19, 2007.

**EXHIBIT E-1 - CLAIMS SUBJECT TO MODIFICATION**

CLAIM TO BE MODIFIED		CLAIM AS DOCKETED		CLAIM AS MODIFIED	
Claim: 15138 Date Filed: 07/31/06 Docketed Total: \$28,836.00 Filing Creditor Name and Address CH2M HILL SPAIN SL C 17 JUAN DE MARIANA 3 PLANTIA PORTAL B MADRID 28045 SPAIN	Claim Holder Name and Address CH2M HILL SPAIN SL C 17 JUAN DE MARIANA 3 PLANTIA PORTAL B MADRID 28045 SPAIN	Docketed Total \$28,836.00	Modified Total \$25,372.60	Modified Total \$28,836.00	Modified Total \$25,372.60
Case Number* 05-44640	Secured <u>Priority</u>	Unsecured \$28,836.00	Case Number* 05-44640	Secured <u>Priority</u>	Unsecured \$25,372.60
Claim: 234 Date Filed: 10/31/05 Docketed Total: \$221,982.00 Filing Creditor Name and Address CINCINNATI MACHINE LLC ATTN TIM LEHAN 2200 LITTON LN HEBRON KY 41048-8435	Claim Holder Name and Address LIQUIDITY SOLUTIONS DBA REVENUE MANAGEMENT ONE UNIVERSITY PLAZA STE 312 HACKENSACK NJ 07601	Docketed Total \$221,982.00	Modified Total \$221,982.00	Modified Total \$221,982.00	Modified Total \$221,982.00
Case Number* 05-44481	Secured <u>Priority</u>	Unsecured \$221,982.00	Case Number* 05-44640	Secured <u>Priority</u>	Unsecured \$221,982.00
Claim: 5083 Date Filed: 05/08/06 Docketed Total: \$849.39 Filing Creditor Name and Address CINGULAR WIRELESS BANKO PO BOX 309 PORTLAND OR 97207-0309	Claim Holder Name and Address CINGULAR WIRELESS BANKO PO BOX 309 PORTLAND OR 97207-0309	Docketed Total \$849.39	Modified Total \$849.39	Modified Total \$849.39	Modified Total \$849.39
Case Number* 05-44481	Secured <u>Priority</u>	Unsecured \$849.39	Case Number* 05-44640	Secured <u>Priority</u>	Unsecured \$849.39
Claim: 6286 Date Filed: 05/18/06 Docketed Total: \$25,920.04 Filing Creditor Name and Address COFACE NORTH AMERICA INC AS AGENT FOR USHIO AMERICA INC ATTN DAVID MILLER PO BOX 2102 CRANBURY NJ 08512	Claim Holder Name and Address COFACE NORTH AMERICA INC AS AGENT FOR USHIO AMERICA INC ATTN DAVID MILLER PO BOX 2102 CRANBURY NJ 08512	Docketed Total \$25,920.04	Modified Total \$23,724.15	Modified Total \$23,724.15	Modified Total \$23,724.15
Case Number* 05-44481	Secured <u>Priority</u>	Unsecured \$25,920.04	Case Number* 05-44640	Secured <u>Priority</u>	Unsecured \$25,920.04

\*See Exhibit G for a listing of debtor entities by case number.

The hearing with respect to the Debtors' Thirteenth Omnibus Claims Objection to the Claims identified in this Exhibit E-1 has been adjourned to June 26, 2007 at 10:00 a.m. (prevailing Eastern time). The deadline for claimants to respond to the Debtors' objection to such Claims is 4:00 p.m. (prevailing Eastern time) on June 19, 2007.

**EXHIBIT E-1 - CLAIMS SUBJECT TO MODIFICATION**

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 5699 Date Filed: 05/12/06 Docketed Total: \$5,670.00 Filing Creditor Name and Address COMPUTER SYSTEMS OF AMERICA INC 22 BATTERYMARCH ST BOSTON MA 02109	Claim Holder Name and Address COMPUTER SYSTEMS OF AMERICA INC 22 BATTERYMARCH ST BOSTON MA 02109 <u>Case Number*</u> 05-44481 Secured \$5,670.00  \$5,670.00	Docketed Total \$5,670.00 <u>Case Number*</u> 05-44640 Secured Priority Unsecured \$5,670.00  \$5,670.00
Claim: 13772 Date Filed: 07/31/06 Docketed Total: \$256,726.91 Filing Creditor Name and Address CONCERIA PASUBIO SPA ATTN PAUL RICOTTA ESQ AND STEPHANIE MINITZ LEVIN COHN FERRIS GLOVSKY AND 666 THIRD AVE NEW YORK NY 10017 ITALY <u>Case Number*</u> 05-44640 Secured Priority Unsecured \$256,726.91  \$256,726.91	Claim Holder Name and Address CONCERIA PASUBIO SPA ATTN PAUL RICOTTA ESQ AND STEPHANIE MINITZ LEVIN COHN FERRIS GLOVSKY AND 666 THIRD AVE NEW YORK NY 10017 ITALY <u>Case Number*</u> 05-44640 Secured Priority Unsecured \$256,726.91  \$256,726.91	Docketed Total \$256,726.91 <u>Case Number*</u> 05-44640 Secured Priority Unsecured \$247,608.70  \$247,608.70
Claim: 3332 Date Filed: 04/28/06 Docketed Total: \$8,335.27 Filing Creditor Name and Address CONDIT RE CO INC 3050 SPRINGBORO W DAYTON OH 45439-1716 <u>Case Number*</u> 05-44481 Secured Priority Unsecured \$8,335.27  \$8,335.27	Claim Holder Name and Address CONDIT RE CO INC 3050 SPRINGBORO W DAYTON OH 45439-1716 <u>Case Number*</u> 05-44640 Secured Priority Unsecured \$8,335.27  \$8,335.27	Docketed Total \$8,335.27 <u>Case Number*</u> 05-44640 Secured Priority Unsecured \$8,335.27  \$8,335.27
Claim: 9789 Date Filed: 07/18/06 Docketed Total: \$142,160.85 Filing Creditor Name and Address CONTRARIAN FUNDS LLC AS ASSIGNEE OF CACACE ASSOCIATES INC ATTN ALPA JIMENEZ CONTRARIAN FUNDS LLC		

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The hearing with respect to the Debtors' Thirteenth Omnibus Claims Objection to the Claims identified in this Exhibit E-1 has been adjourned to June 26, 2007 at 10:00 a.m. (prevailing Eastern time). The deadline for claimants to respond to the Debtors' objection to such Claims is 4:00 p.m. (prevailing Eastern time) on June 19, 2007.

**EXHIBIT E-1 - CLAIMS SUBJECT TO SETTLEMENT**

Claim Holder Name and Address      Docketed Total  
**NOTIFICATION** ASSIGNEE OF  
FRAZANCE ASSOCIATES INC.

CLAIM TO BE MODIFIED							CLAIM AS MODIFIED							
411 W PUTNAM AVE STE 225 GREENWICH CT 06830				ATTN ALPA JIMENEZ CDTINPARSANOKEDDILLC 411 W PUTNAM AVE STE 225 GREENWICH CT 06830				Case Number* 05-44640				Secured Priority Unsecured Case Number* \$142,160.85 \$142,160.85		
Claim: 10402 Date Filed: 07/24/06 Docketed Total: \$220,188.26 Filing Creditor Name and Address COOPER BUSSMANN INC 175 HANSEN COURT WOOD DALE IL 60191	Claim Holder Name and Address COOPER BUSSMANN INC 175 HANSEN COURT WOOD DALE IL 60191	Docketed Total \$220,188.26	Case Number* 05-44481	Secured Priority Unsecured Case Number* \$220,188.26 \$220,188.26	Secured Priority Unsecured Case Number* \$220,188.26 \$220,188.26	Modified Total \$175,379.31	Case Number* 05-44640	Secured Priority Unsecured Case Number* \$142,160.85 \$142,160.85	Secured Priority Unsecured Case Number* \$142,160.85 \$142,160.85	Modified Total \$175,379.31	Case Number* 05-44640	Secured Priority Unsecured Case Number* \$142,160.85 \$142,160.85	Modified Total \$175,379.31	
Claim: 5519 Date Filed: 05/10/06 Docketed Total: \$179,851.26 Filing Creditor Name and Address COOPER INDUSTRIES INC DAVID PULLIAM BUSSMAN DIVISION 114 OLD STATE RD ELLISVILLE MO 63021	Claim Holder Name and Address COOPER INDUSTRIES INC DAVID PULLIAM BUSSMAN DIVISION 114 OLD STATE RD ELLISVILLE MO 63021	Docketed Total \$179,851.26	Case Number* 05-44567	Secured Priority Unsecured Case Number* \$179,851.26 \$179,851.26	Secured Priority Unsecured Case Number* \$179,851.26 \$179,851.26	Modified Total \$115,658.82	Case Number* 05-44640	Secured Priority Unsecured Case Number* \$179,851.26 \$179,851.26	Secured Priority Unsecured Case Number* \$179,851.26 \$179,851.26	Modified Total \$115,658.82	Case Number* 05-44640	Secured Priority Unsecured Case Number* \$179,851.26 \$179,851.26	Modified Total \$115,658.82	
Claim: 14661 Date Filed: 07/31/06 Docketed Total: \$266,362.70 Filing Creditor Name and Address COOPER STANDARD AUTOMOTIVE 39550 ORCHARD HILL PLACE NOVI MI 48376-8034	Claim Holder Name and Address COOPER STANDARD AUTOMOTIVE 39550 ORCHARD HILL PLACE NOVI MI 48376-8034	Docketed Total \$266,362.70	Case Number* 05-44481	Secured Priority Unsecured Case Number* \$266,362.70 \$266,362.70	Secured Priority Unsecured Case Number* \$266,362.70 \$266,362.70	Modified Total \$266,352.24	Case Number* 05-44640	Secured Priority Unsecured Case Number* \$266,362.70 \$266,362.70	Secured Priority Unsecured Case Number* \$266,362.70 \$266,362.70	Modified Total \$266,352.24	Case Number* 05-44640	Secured Priority Unsecured Case Number* \$266,362.70 \$266,362.70	Modified Total \$266,352.24	

<sup>\*\*</sup>See Exhibit G for a listing of debtor entities by case number.

The hearing with respect to the Debtors' Thirteenth Omnibus Claims Objection to the Claims identified in this Exhibit E-1 has been adjourned to June 26, 2007 at 10:00 a.m. (prevailing Eastern time). The deadline for claimants to respond to the Debtors' objection to such Claims is 4:00 p.m. (prevailing Eastern time) on June 19, 2007.

**EXHIBIT E-1 - CLAIMS SUBJECT TO MODIFICATION**

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 10007	Claim Holder Name and Address CREDENCE SYSTEMS CORP ATTN LARRY ROCK 5975 NW PINE FARM PL HILLSBORO OR 97124	Docketed Total \$71,436.25  Modified Total \$33,187.17
Date Filed: 07/20/06 Docketed Total: \$71,436.25 Filing Creditor Name and Address CREDENCE SYSTEMS CORP ATTN LARRY ROCK 5975 NW PINE FARM PL HILLSBORO OR 97124	<u>Case Number*</u> 05-44481  <u>Secured</u> <u>Priority</u>	<u>Unsecured</u> Case Number* 05-44640  <u>Secured</u> <u>Priority</u>
Claim: 7493 Date Filed: 06/05/06 Docketed Total: \$65,942.01 Filing Creditor Name and Address CROMPTON SALES COMPANY INC EFT CHEMUTRA DBA CROMPTON 199 BERSON RD MIDDLEBURY CT 06749	<u>Case Number*</u> 05-44481  <u>Secured</u> <u>Priority</u>	<u>Unsecured</u> Case Number* 05-44640  <u>Secured</u> <u>Priority</u>
Claim: 290 Date Filed: 11/02/05 Docketed Total: \$12,602.00 Filing Creditor Name and Address CUSTOM ELECTRIC MANUFACTURING INC T ECKSTEIN 48941 W RD WIXOM MI 48393	<u>Case Number*</u> 05-44481  <u>Secured</u> <u>Priority</u>	<u>Unsecured</u> Case Number* 05-44640  <u>Secured</u> <u>Priority</u>
Claim: 2550 Date Filed: 04/04/06 Docketed Total: \$148,987.53 Filing Creditor Name and Address DAA DRAEXLMAIER AUTOMOTIVE OF AMERICA 1751 E MAIN ST DUNCAN SC 29334	<u>Case Number*</u> 05-44640  <u>Secured</u> <u>Priority</u>	<u>Unsecured</u> Case Number* 05-44640  <u>Secured</u> <u>Priority</u>

\*See Exhibit G for a listing of debtor entities by case number

The hearing with respect to the Debtors' Thirteenth Omnibus Claims Objection to the Claims identified in this Exhibit E-1 has been adjourned to June 26, 2007 at 10:00 a.m. (prevailing Eastern time). The deadline for claimants to respond to the Debtors' objection to such Claims is 4:00 p.m. (prevailing Eastern time) on June 19, 2007.

**EXHIBIT E-1 - CLAIMS SUBJECT TO MODIFICATION**

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 1692 Date Filed: 01/30/06 Docketed Total: \$5,416.00 Filing Creditor Name and Address DAJE PRECISION INDUSTRIES INC 4024 CLIPPER COURT FREMONT CA 94538	Claim Holder Name and Address DAJE PRECISION INDUSTRIES INC 4024 CLIPPER COURT FREMONT CA 94538 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$5,416.00 \$5,416.00	Modified Total \$5,416.00 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$5,416.00 \$5,416.00
Claim: 15329 Date Filed: 07/31/06 Docketed Total: \$77,751.36 Filing Creditor Name and Address DANICE MANUFACTURING CO 361 DONOVAN ST SOUTH LYON MI 48178	Claim Holder Name and Address DANICE MANUFACTURING CO 361 DONOVAN ST SOUTH LYON MI 48178 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$77,751.36 \$77,751.36	Modified Total \$77,751.36 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$77,751.36 \$77,751.36
Claim: 11541 Date Filed: 07/27/06 Docketed Total: \$11,746.36 Filing Creditor Name and Address DAYTON DRILL BUSHING EFT LEAHY CORP PO BOX 301 DAYTON OH 45404	Claim Holder Name and Address DAYTON DRILL BUSHING EFT LEAHY CORP PO BOX 301 DAYTON OH 45404 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$11,746.36 \$11,746.36	Modified Total \$11,746.36 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$11,746.36 \$11,746.36
Claim: 8925 Date Filed: 07/05/06 Docketed Total: \$40,822.50 Filing Creditor Name and Address DE LAGE LANDEN FINANCIAL SERVICES INC DBA OCE USA INC 1111 OLD EAGLE SCHOOL RD WAYNE PA 19087	Claim Holder Name and Address DE LAGE LANDEN FINANCIAL SERVICES INC DEA OCE USA INC 1111 OLD EAGLE SCHOOL RD WAYNE PA 19087 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$40,822.50 \$40,822.50	Modified Total \$40,822.50 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$4,163.00 \$4,163.00

\*See Exhibit G for a listing of debtor entities by case number

The hearing with respect to the Debtors' Thirteenth Omnibus Claims Objection to the Claims identified in this Exhibit E-1 has been adjourned to June 26, 2007 at 10:00 a.m. (prevailing Eastern time). The deadline for claimants to respond to the Debtors' objection to such Claims is 4:00 p.m. (prevailing Eastern time) on June 19, 2007.

**EXHIBIT E-1 - CLAIMS SUBJECT TO MODIFICATION**

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 750 Date Filed: 11/21/05 Docketed Total: \$17,597.28 Filing Creditor Name and Address DEARBORN GROUP 27007 HILLS TECH COURT FARMINGTON HILLS MI 48331	Claim Holder Name and Address DEARBORN GROUP 27007 HILLS TECH COURT FARMINGTON HILLS MI 48331 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u>	Docketed Total \$17,597.28 <u>Unsecured</u> Case Number* 05-44640 \$17,597.28 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> Case Number* 05-44640 \$17,597.00 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> Case Number* 05-44640 \$17,597.00
Claim: 5826 Date Filed: 05/15/06 Docketed Total: \$32,091.03 Filing Creditor Name and Address DIEBOLT INTERNATIONAL INC DADCO 43850 PLYMOUTH OAKS BLVD PLYMOUTH MI 48170	Claim Holder Name and Address DIEBOLT INTERNATIONAL INC DADCO 43850 PLYMOUTH OAKS BLVD PLYMOUTH MI 48170 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> Case Number* 05-44640 \$32,091.03 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> Case Number* 05-44640 \$30,953.71	Docketed Total \$32,091.03 <u>Unsecured</u> Case Number* 05-44640 \$32,091.03 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> Case Number* 05-44640 \$30,953.71
Claim: 10418 Date Filed: 07/24/06 Docketed Total: \$27,002.18 Filing Creditor Name and Address DIVERSEY CORP ATTN DIANE TAYLOR JOHNSON DIVERSEY INC DUBOIS CHEMICALS DIV 200 CROWNE POINT PL SHARONVILLE OH 45241	Claim Holder Name and Address DIVERSEY CORP ATTN DIANE TAYLOR JOHNSON DIVERSEY INC DUBOIS CHEMICALS DIV 200 CROWNE POINT PL SHARONVILLE OH 45241 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> Case Number* 05-44640 \$27,002.18	Docketed Total \$27,002.18 <u>Unsecured</u> Case Number* 05-44640 \$27,002.18 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> Case Number* 05-44640 \$482.04
Claim: 2364 Date Filed: 03/22/06 Docketed Total: \$278.75 Filing Creditor Name and Address DOBSON INDUSTRIAL INC 3660 N EUCLID AVE BAY CITY MI 48706	Claim Holder Name and Address CONTRARIAN FUNDS LLC ATTN ALISA MUMOLA 411 W PUTNAM AVE S 225 GREENWICH CT 06830 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> Case Number* 05-44640 \$278.75	Docketed Total \$278.75 <u>Unsecured</u> Case Number* 05-44640 \$278.75 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> Case Number* 05-44640 \$266.75

\*See Exhibit G for a listing of debtor entities by case number

The hearing with respect to the Debtors' Thirteenth Omnibus Claims Objection to the Claims identified in this Exhibit E-1 has been adjourned to June 26, 2007 at 10:00 a.m. (prevailing Eastern time). The deadline for claimants to respond to the Debtors' objection to such Claims is 4:00 p.m. (prevailing Eastern time) on June 19, 2007.

**EXHIBIT E-1 - CLAIMS SUBJECT TO MODIFICATION**

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 2607 Date Filed: 04/11/06 Docketed Total: \$58.00 Filing Creditor Name and Address DORNER MFG CORP 975 COTTONWOOD AVE HARTLAND WI 53029-0020	Claim Holder Name and Address Docketed Total DORNER MFG CORP 975 COTTONWOOD AVE HARTLAND WI 53029-0020	Modified Total \$58.00  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 \$58.00 \$58.00 05-44640 \$58.00 \$58.00
Claim: 14402 Date Filed: 07/31/06 Docketed Total: \$18,385.92 Filing Creditor Name and Address DOTT INDUSTRIES INC RYAN D HEILMAN ESQ 40950 WOODWARD AVE STE 100 BLOOMFIELD HILLS MI 48304	Claim Holder Name and Address Docketed Total DOTT INDUSTRIES INC RYAN D HEILMAN ESQ 40950 WOODWARD AVE STE 100 BLOOMFIELD HILLS MI 48304	Modified Total \$18,385.92  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44567 \$18,385.92 \$18,385.92 05-44567 \$18,385.92 \$18,385.92
Claim: 1128 Date Filed: 12/12/05 Docketed Total: \$1,892.54 Filing Creditor Name and Address DOUG WIRT ENTERPRISES INC DBA WIRT SAGINAW STONE DOCK 4700 CROW ISLAND SAGINAW MI 48601	Claim Holder Name and Address Docketed Total DOUG WIRT ENTERPRISES INC DBA WIRT SAGINAW STONE DOCK 4700 CROW ISLAND SAGINAW MI 48601	Modified Total \$1,892.54  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 \$1,892.54 \$1,892.54 05-44640 \$1,892.54 \$1,892.54
Claim: 7342 Date Filed: 06/02/06 Docketed Total: \$67,009.18 Filing Creditor Name and Address DOW CORNING CORPORATION ATTN TAMMY GROVE CO1222 2200 W SALZBURG RD MIDLAND MI 48686	Claim Holder Name and Address Docketed Total DOW CORNING CORPORATION ATTN TAMMY GROVE CO1222 2200 W SALZBURG RD MIDLAND MI 48686	Modified Total \$67,009.18  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 \$67,009.18 \$67,009.18 05-44640 \$67,009.18 \$67,009.18

\*See Exhibit G for a listing of debtor entities by case number

The hearing with respect to the Debtors' Thirteenth Omnibus Claims Objection to the Claims identified in this Exhibit E-1 has been adjourned to June 26, 2007 at 10:00 a.m. (prevailing Eastern time). The deadline for claimants to respond to the Debtors' objection to such Claims is 4:00 p.m. (prevailing Eastern time) on June 19, 2007.

**EXHIBIT E-1 - CLAIMS SUBJECT TO MODIFICATION**

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 7470 Date Filed: 06/05/06 Docketed Total: \$55,235.07 Filing Creditor Name and Address DT ASSEMBLY & TEST EUROPE LTD DT INDUSTRIES TINGEWICK RD BUCKINGHAM BUCKINGHA MK18 1EF UNITED KINGDOM	Claim Holder Name and Address DT ASSEMBLY & TEST EUROPE LTD DT INDUSTRIES TINGEWICK RD BUCKINGHAM BUCKINGHA MK18 1EF UNITED KINGDOM <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$55,235.07 \$55,235.07	Modified Total \$55,235.07
Claim: 9916 Date Filed: 07/19/06 Docketed Total: \$86,129.80 Filing Creditor Name and Address DYBROOK PRODUCTS INC 5232 TOD AVE S W UNIT 23 WARREN OH 44481-972	Claim Holder Name and Address DYBROOK PRODUCTS INC 5232 TOD AVE S W UNIT 23 WARREN OH 44481-972 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$86,129.80 \$86,129.80	Modified Total \$86,129.80
Claim: 1090 Date Filed: 12/09/05 Docketed Total: \$8,142.11 Filing Creditor Name and Address EASYLINK SERVICES 33 KNIGHTSBIDGE RD PISCATAWAY NJ 08854	Claim Holder Name and Address EASYLINK SERVICES 33 KNIGHTSBIDGE RD PISCATAWAY NJ 08854 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$8,142.11 \$8,142.11	Modified Total \$8,142.11
Claim: 4753 Date Filed: 05/04/06 Docketed Total: \$486.56 Filing Creditor Name and Address EATON OFFICE SUPPLY CO INC 180 JOHN GLENN DR AMHERST NY 14228-2292	Claim Holder Name and Address EATON OFFICE SUPPLY CO INC 180 JOHN GLENN DR AMHERST NY 14228-2292 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$486.56 \$486.56	Modified Total \$486.56

\*See Exhibit G for a listing of debtor entities by case number

The hearing with respect to the Debtors' Thirteenth Omnibus Claims Objection to the Claims identified in this Exhibit E-1 has been adjourned to June 26, 2007 at 10:00 a.m. (prevailing Eastern time). The deadline for claimants to respond to the Debtors' objection to such Claims is 4:00 p.m. (prevailing Eastern time) on June 19, 2007.

**EXHIBIT E-1 - CLAIMS SUBJECT TO MODIFICATION**

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 5468 Date Filed: 05/10/06 Docketed Total: \$1,500.00 Filing Creditor Name and Address ELITE MOLD & ENGINEERING EFT 51548 FILOMENA DR SHELBY TOWNSHIP MI 48315	Claim Holder Name and Address ELITE MOLD & ENGINEERING EFT 51548 FILOMENA DR SHELBY TOWNSHIP MI 48315 <u>Case Number*</u> 05-44640 <u>Secured</u> \$960.00 <u>Priority</u> \$960.00	Docketed Total \$1,500.00 <u>Unsecured</u> \$540.00 <u>Case Number*</u> 05-44640 <u>Secured</u> \$540.00 <u>Priority</u> \$540.00
Claim: 657 Date Filed: 11/17/05 Docketed Total: \$4,150.00 Filing Creditor Name and Address MONTAGE GMBH RAIFFEISSENSTRASSE 5 UTTIFIELD 54619 GERMANY	Claim Holder Name and Address EMG EIFELWERK HEINRICH STEIN MONTAGE GMBH RAIFFEISSENSTRASSE 5 UTTIFIELD 54619 GERMANY <u>Case Number*</u> 05-4481 <u>Secured</u> \$4,150.00	Docketed Total \$4,150.00 <u>Unsecured</u> \$4,150.00 <u>Case Number*</u> 05-44640 <u>Secured</u> \$4,150.00 <u>Priority</u> \$4,150.00
Claim: 15239 Date Filed: 07/31/06 Docketed Total: \$139,507.23 Filing Creditor Name and Address ENERGY CONVERSION SYSTEMS HOLDINGS 5520 DILLARD DR STE 260 CARY NC 27518	Claim Holder Name and Address ENERGY CONVERSION SYSTEMS ENERGY CONVERSION SYSTEMS HOLDINGS 5520 DILLARD DR STE 260 CARY NC 27518 <u>Case Number*</u> 05-44640 <u>Secured</u> \$13,500.00	Docketed Total \$139,507.23 <u>Unsecured</u> \$126,007.23 <u>Case Number*</u> 05-44640 <u>Secured</u> \$126,007.23 <u>Priority</u> \$58,655.00
Claim: 5060 Date Filed: 05/08/06 Docketed Total: \$825.00 Filing Creditor Name and Address ENGINEERING SUPPLY CORP 11281 JAMES ST HOLLAND MI 49424-862 <u>Case Number*</u> 05-44481 <u>Secured</u> \$825.00	Claim Holder Name and Address ENGINEERING SUPPLY CORP 11281 JAMES ST HOLLAND MI 49424-862 <u>Case Number*</u> 05-44640 <u>Secured</u> \$825.00 <u>Priority</u> \$825.00	Docketed Total \$825.00 <u>Unsecured</u> \$825.00 <u>Case Number*</u> 05-44640 <u>Secured</u> \$825.00 <u>Priority</u> \$825.00

\*See Exhibit G for a listing of debtor entities by case number

The hearing with respect to the Debtors' Thirteenth Omnibus Claims Objection to the Claims identified in this Exhibit E-1 has been adjourned to June 26, 2007 at 10:00 a.m. (prevailing Eastern time). The deadline for claimants to respond to the Debtors' objection to such Claims is 4:00 p.m. (prevailing Eastern time) on June 19, 2007.

**EXHIBIT E-1 - CLAIMS SUBJECT TO MODIFICATION**

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 6992 Date Filed: 05/30/06 Docketed Total: \$13,831.00 Filing Creditor Name and Address ENGINEERING TECHNOLOGY ASSOC INC 1133 E MAPLE RD STE 200 TROY MI 48083	Claim Holder Name and Address AMROC INVESTMENTS LLC ATTN DAVID S LEINWAND ESQ 535 MADISON AVE 15TH FL NEW YORK NY 10022  Case Number* <u>05-44640</u> <u>Secured</u> <u>Priority</u> <u>\$10,000.00</u> <u>\$10,000.00</u>	Modified Total \$13,831.00  Case Number* <u>05-44640</u> <u>Secured</u> <u>Priority</u> <u>\$3,831.00</u> <u>\$3,831.00</u>
Claim: 1143 Date Filed: 12/13/05 Docketed Total: \$2,975.00 Filing Creditor Name and Address EPES EXPRESS SERVICES INC PO BOX 35884 GREENSBORO NC 27425	Claim Holder Name and Address GOLDMAN SACHS CREDIT PARTNERS LP ATTN PEDRO RAMIREZ C O GOLDMAN SACHS & CO 30 HUDSON 17TH FL JERSEY CITY NJ 07302  Case Number* <u>05-44481</u> <u>Secured</u> <u>Priority</u> <u>\$2,975.00</u> <u>\$2,975.00</u>	Modified Total \$2,975.00  Case Number* <u>05-44640</u> <u>Secured</u> <u>Priority</u> <u>\$2,975.00</u> <u>\$2,975.00</u>
Claim: 1464 Date Filed: 01/09/06 Docketed Total: \$122,867.13 Filing Creditor Name and Address ERWIN QUARDER INC ATTN JENNIFER STEWARD 5101 KRAFT AVE SE GRAND RAPIDS MI 49512	Claim Holder Name and Address ERWIN QUARDER INC ATTN JENNIFER STEWARD 5101 KRAFT AVE SE GRAND RAPIDS MI 49512  Case Number* <u>05-44567</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> <u>\$122,867.13</u>	Modified Total \$122,867.13  Case Number* <u>05-44567</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> <u>\$100,997.21</u>
Claim: 1535 <sub>4</sub> Date Filed: 07/31/06 Docketed Total: \$4,135.81 Filing Creditor Name and Address EXONIC SYSTEMS 149 DELTA DR PITTSBURGH PA 15238  Case Number* <u>05-44481</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> <u>\$4,135.81</u>	Claim Holder Name and Address EXONIC SYSTEMS 149 DELTA DR PITTSBURGH PA 15238  Case Number* <u>05-44640</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> <u>\$4,135.81</u>	Modified Total \$4,135.81  Case Number* <u>05-44640</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> <u>\$4,135.81</u>

\*See Exhibit G for a listing of debtor entities by case number

The hearing with respect to the Debtors' Thirteenth Omnibus Claims Objection to the Claims identified in this Exhibit E-1 has been adjourned to June 26, 2007 at 10:00 a.m. (prevailing Eastern time). The deadline for claimants to respond to the Debtors' objection to such Claims is 4:00 p.m. (prevailing Eastern time) on June 19, 2007.

**EXHIBIT E-1 - CLAIMS SUBJECT TO MODIFICATION**

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 15804 Date Filed: 08/02/06 Docketed Total: \$9,555.10 Filing Creditor Name and Address FIRST CHOICE HEATING & COOLING INC 8147 ISLANDVIEW DR NEWAYGO MI 49337	Claim Holder Name and Address FIRST CHOICE HEATING & COOLING INC 8147 ISLANDVIEW DR NEWAYGO MI 49337 <u>Case Number*</u> 05-44640 Secured \$9,555.10 Priority \$9,555.10	Modified Total \$9,555.10 <u>Case Number*</u> 05-44640 Secured Priority \$9,555.10
Claim: 1672 Date Filed: 01/26/06 Docketed Total: \$633,258.00 Filing Creditor Name and Address FIRST TECHNOLOGY HOLDINGS INC AND AFFILIATES AND SUBSIDIARIES JOHN D HERTZBERG 30150 TELEGRAPH RD STE 444 BINGHAM FARMS MI 48025	Claim Holder Name and Address FIRST TECHNOLOGY HOLDINGS INC AND AFFILIATES AND SUBSIDIARIES JOHN D HERTZBERG 30150 TELEGRAPH RD STE 444 BINGHAM FARMS MI 48025 <u>Case Number*</u> 05-44481 Secured \$175,000.00 Priority \$175,000.00	Modified Total \$633,258.00 <u>Case Number*</u> 05-44640 Secured Priority \$633,258.00
Claim: 3946 Date Filed: 05/01/06 Docketed Total: \$12,161.00 Filing Creditor Name and Address FISCHER SPECIAL TOOLING KEVIN JOHNSON 7219 COMMERCE DR MENTOR OH 44060	Claim Holder Name and Address FISCHER SPECIAL TOOLING KEVIN JOHNSON 7219 COMMERCE DR MENTOR OH 44060 <u>Case Number*</u> 05-44481 Secured Priority \$12,161.00	Modified Total \$12,161.00 <u>Case Number*</u> 05-44640 Secured Priority \$12,161.00
Claim: 3319 Date Filed: 04/28/06 Docketed Total: \$2,632.00 Filing Creditor Name and Address FLEX PAC INC 7113 S MAYFLOWER PK DR ZIONSVILLE IN 46077	Claim Holder Name and Address FLEX PAC INC 7113 S MAYFLOWER PK DR ZIONSVILLE IN 46077 <u>Case Number*</u> 05-44481 Secured Priority \$2,632.00	Modified Total \$2,632.00 <u>Case Number*</u> 05-44640 Secured Priority \$2,632.00

\*See Exhibit G for a listing of debtor entities by case number

The hearing with respect to the Debtors' Thirteenth Omnibus Claims Objection to the Claims identified in this Exhibit E-1 has been adjourned to June 26, 2007 at 10:00 a.m. (prevailing Eastern time). The deadline for claimants to respond to the Debtors' objection to such Claims is 4:00 p.m. (prevailing Eastern time) on June 19, 2007.

**EXHIBIT E-1 - CLAIMS SUBJECT TO MODIFICATION**

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 9076 Date Filed: 07/06/06 Docketed Total: \$35,858.00 Filing Creditor Name and Address FLEX TECHNOLOGIES INC 104 FLEX DR PORTLAND TN 37148	Claim Holder Name and Address FLEX TECHNOLOGIES INC 104 FLEX DR PORTLAND TN 37148  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ \$35,858.00	Modified Total \$35,858.00  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ \$35,858.00
Claim: 10895 Date Filed: 07/25/06 Docketed Total: \$7,096.55 Filing Creditor Name and Address FLUID KINETICS DIV OF VALCO CINCINNATI VALCO CINCINNATI INC 411 CIRCLE FREEWAY DR CINCINNATI OH 45246	Claim Holder Name and Address FLUID KINETICS DIV OF VALCO CINCINNATI VALCO CINCINNATI INC 411 CIRCLE FREEWAY DR CINCINNATI OH 45246  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ \$7,096.55	Modified Total \$7,096.55  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ \$7,096.55
Claim: 5063 Date Filed: 05/08/06 Docketed Total: \$5,428.30 Filing Creditor Name and Address FOERSTER INSTRUMENTS INC 140 INDUSTRY DR PITTSBURGH PA 15275	Claim Holder Name and Address FOERSTER INSTRUMENTS INC 140 INDUSTRY DR PITTSBURGH PA 15275  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ \$5,428.30	Modified Total \$5,428.30  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ \$5,428.30
Claim: 10405 Date Filed: 07/24/06 Docketed Total: \$5,400.00 Filing Creditor Name and Address FOX EXCAVATING AND SEWER 1014 FRANKLIN ST SANDUSKY OH 44870	Claim Holder Name and Address FOX EXCAVATING AND SEWER 1014 FRANKLIN ST SANDUSKY OH 44870  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ \$5,400.00	Modified Total \$5,400.00  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ \$5,400.00
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\*See Exhibit G for a listing of debtor entities by case number

The hearing with respect to the Debtors' Thirteenth Omnibus Claims Objection to the Claims identified in this Exhibit E-1 has been adjourned to June 26, 2007 at 10:00 a.m. (prevailing Eastern time). The deadline for claimants to respond to the Debtors' objection to such claims is 4:00 p.m. (prevailing Eastern time) on Tuesday, June 19, 2007.

**EXHIBIT E-1 - CLAIMS SUBJECT TO MODIFICATION**

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 10757 Date Filed: 07/25/06 Docketed Total: \$72,525.00 Filing Creditor Name and Address FUJIKOKI AMERICA INC DONNIE J ANDERSON 4040 BRONZE WAY DALLAS TX 75237	Claim Holder Name and Address FUJIKOKI AMERICA INC DONNIE J ANDERSON 4040 BRONZE WAY DALLAS TX 75237 <u>Case Number*</u> 05-44640 <u>Secured Priority</u> \$72,525.00	Modified Total \$37,245.00 <u>Unsecured Case Number*</u> 05-44640 \$72,525.00 <u>Secured Priority</u> \$37,245.00
Claim: 501 Date Filed: 11/10/05 Docketed Total: \$311,610.55 Filing Creditor Name and Address FUTURE ELECTRONICS DIANE SVENDSEN 41 MAIN ST BOLTON MA 01740	Claim Holder Name and Address FUTURE ELECTRONICS DIANE SVENDSEN 41 MAIN ST BOLTON MA 01740 <u>Case Number*</u> 05-44529 <u>Secured Priority</u> \$311,610.55	Modified Total \$311,610.55 <u>Unsecured Case Number*</u> 05-44507 \$311,610.55 <u>Secured Priority</u> \$311,610.55
Claim: 16536 Date Filed: 02/13/07 Docketed Total: \$452,346.63 Filing Creditor Name and Address GENESEE PACKAGING INC DENNIS M HALEY P14538 WINEGARDEN HALEY LINDHOLM & ROBERTS G 9460 S SAGINAW ST STE A GRAND BLANC MI 48439	Claim Holder Name and Address GENESEE PACKAGING INC DENNIS M HALEY P14538 WINEGARDEN HALEY LINDHOLM & ROBERTS G 9460 S SAGINAW ST STE A GRAND BLANC MI 48439 <u>Case Number*</u> 05-44640 <u>Secured Priority</u> \$452,346.63	Modified Total \$452,346.63 <u>Unsecured Case Number*</u> 05-44640 \$452,346.63 <u>Secured Priority</u> \$452,346.63
Claim: 11937 Date Filed: 07/28/06 Docketed Total: \$17,280.45 Filing Creditor Name and Address GORMAN JOHN M CO INC 2844 KEENAN AVE DAYTON OH 45414-4914	Claim Holder Name and Address GORMAN JOHN M CO INC 2844 KEENAN AVE DAYTON OH 45414-4914 <u>Case Number*</u> 05-44481 <u>Secured Priority</u> \$17,280.45	Modified Total \$17,280.45 <u>Unsecured Case Number*</u> 05-44640 \$17,280.45 <u>Secured Priority</u> \$17,280.45

\*See Exhibit G for a listing of debtor entities by case number

The hearing with respect to the Debtors' Thirteenth Omnibus Claims Objection to the Claims identified in this Exhibit E-1 has been adjourned to June 26, 2007 at 10:00 a.m. (prevailing Eastern time). The deadline for claimants to respond to the Debtors' objection to such Claims is 4:00 p.m. (prevailing Eastern time) on June 19, 2007.

**EXHIBIT E-1 - CLAIMS SUBJECT TO MODIFICATION**

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 1694 Date Filed: 01/30/06 Docketed Total: \$5,451.99 Filing Creditor Name and Address GREINER PERFOAM GMBH GERMANY ROBERT BOSCH STR 13 WANGEN 73117 GERMANY	Claim Holder Name and Address GREINER PERFOAM GMBH GERMANY ROBERT BOSCH STR 13 WANGEN 73117 GERMANY <u>Case Number*</u> 05-44481 <u>Secured Priority</u> <u>Unsecured Case Number*</u> 05-44640      \$5,451.99	Modified Total \$5,451.99 <u>Secured Priority</u> <u>Unsecured Case Number*</u> 05-44640      \$5,451.99
Claim: 9219 Date Filed: 07/10/06 Docketed Total: \$290,762.87 Filing Creditor Name and Address GREYSTONE OF LINCOLN INC 7 WELLINGTON RD LINCOLN RI 02865	Claim Holder Name and Address GREYSTONE OF LINCOLN INC 7 WELLINGTON RD LINCOLN RI 02865 <u>Case Number*</u> 05-44640 <u>Secured Priority</u> <u>Unsecured Case Number*</u> 05-44640      \$290,762.87	Modified Total \$290,762.87 <u>Secured Priority</u> <u>Unsecured Case Number*</u> 05-44640      \$290,762.87
Claim: 11258 Date Filed: 07/27/06 Docketed Total: \$7,745.30 Filing Creditor Name and Address HACK PIRO ODAY MERKLINGER WALLACE & MCKENNA PA 30 COLUMBIA TPK FLORHAM PK NJ 07932 <u>Case Number*</u> 05-44481 <u>Secured Priority</u> <u>Unsecured Case Number*</u> 05-44640      \$7,745.30	Claim Holder Name and Address HACK PIRO ODAY MERKLINGER WALLACE & MCKENNA PA 30 COLUMBIA TPK FLORHAM PK NJ 07932 <u>Case Number*</u> 05-44481 <u>Secured Priority</u> <u>Unsecured Case Number*</u> 05-44640      \$7,745.30	Modified Total \$7,745.30 <u>Secured Priority</u> <u>Unsecured Case Number*</u> 05-44640      \$7,745.30
Claim: 7016 Date Filed: 05/30/06 Docketed Total: \$54,883.42 Filing Creditor Name and Address HARRIS HEALTHTRENDS EFT CORP 6629 W CENTRAL AVE TOLEDO OH 43617-1401 <u>Case Number*</u> 05-44481 <u>Secured Priority</u> <u>Unsecured Case Number*</u> 05-44640      \$54,883.42	Claim Holder Name and Address HARRIS HEALTHTRENDS EFT CORP 6629 W CENTRAL AVE TOLEDO OH 43617-1401 <u>Case Number*</u> 05-44481 <u>Secured Priority</u> <u>Unsecured Case Number*</u> 05-44640      \$54,883.42	Modified Total \$54,883.42 <u>Secured Priority</u> <u>Unsecured Case Number*</u> 05-44640      \$54,883.42

\*See Exhibit G for a listing of debtor entities by case number

The hearing with respect to the Debtors' Thirteenth Omnibus Claims Objection to the Claims identified in this Exhibit E-1 has been adjourned to June 26, 2007 at 10:00 a.m. (prevailing Eastern time). The deadline for claimants to respond to the Debtors' objection to such Claims is 4:00 p.m. (prevailing Eastern time) on June 19, 2007.

**EXHIBIT E-1 - CLAIMS SUBJECT TO MODIFICATION**

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 4771 Date Filed: 05/04/06 Docketed Total: \$167,142.92 Filing Creditor Name and Address HELLA ELECTRONICS CORP PO BOX 398 FLORA IL 62839	Claim Holder Name and Address HELLA ELECTRONICS CORP PO BOX 398 FLORA IL 62839 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u>	Docketed Total \$167,142.92 <u>Unsecured</u> \$167,142.92 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u>
Claim: 1338 Date Filed: 12/27/05 Docketed Total: \$6,555.25 Filing Creditor Name and Address HELLERMAN TYTON GMBH GROBER MOORWEG 45 TORNESCH D-25436 GERMANY	Claim Holder Name and Address HELLERMAN TYTON GMBH HELLERMAN TYTON GMBH GROBER MOORWEG 45 TORNESCH D-25436 GERMANY <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u>	Docketed Total \$6,555.25 <u>Unsecured</u> \$6,555.25 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u>
Claim: 1714 Date Filed: 01/30/06 Docketed Total: \$2,002.09 Filing Creditor Name and Address HENMAN ENGINEERING & MACHINE INC THOMAS HENMAN PRESIDENT 3301 MT PLEASANT BLVD PO BOX 2633 MUNCIE IN 47307	Claim Holder Name and Address HENMAN ENGINEERING & MACHINE INC THOMAS HENMAN PRESIDENT 3301 MT PLEASANT BLVD PO BOX 2633 MUNCIE IN 47307 <u>Case Number*</u> 05-44596 <u>Secured</u> <u>Priority</u>	Docketed Total \$2,002.09 <u>Unsecured</u> \$2,002.09 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u>
Claim: 1716 Date Filed: 01/30/06 Docketed Total: \$282,500.00 Filing Creditor Name and Address HENMAN ENGINEERING & MACHINE INC THOMAS HENMAN PRESIDENT 3301 MT PLEASANT BLVD PO BOX 2633 MUNCIE IN 47307	Claim Holder Name and Address HENMAN ENGINEERING & MACHINE INC THOMAS HENMAN PRESIDENT 3301 MT PLEASANT BLVD PO BOX 2633 MUNCIE IN 47307 <u>Case Number*</u> 05-44596 <u>Secured</u> <u>Priority</u>	Docketed Total \$282,500.00 <u>Unsecured</u> \$282,500.00 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u>

\*See Exhibit G for a listing of debtor entities by case number

The hearing with respect to the Debtors' Thirteenth Omnibus Claims Objection to the Claims identified in this Exhibit E-1 has been adjourned to June 26, 2007 at 10:00 a.m. (prevailing Eastern time). The deadline for claimants to respond to the Debtors' objection to such Claims is 4:00 p.m. (prevailing Eastern time) on June 19, 2007.

**EXHIBIT E-1 - CLAIMS SUBJECT TO MODIFICATION**

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 3827 Date Filed: 05/01/06 Docketed Total: \$31,046.14 Filing Creditor Name and Address HENRY COUNTY RURAL ELECTRIC ME HENRY COUNTY REMC 201 N 6TH ST NEW CASTLE IN 47362	Claim Holder Name and Address HENRY COUNTY RURAL ELECTRIC ME HENRY COUNTY REMC 201 N 6TH ST NEW CASTLE IN 47362  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> 05-44481	Docketed Total \$31,046.14  <u>Unsecured</u> <u>Case Number*</u> <u>Secured</u> <u>Priority</u> \$31,046.14 05-44640 \$31,046.14  Modified Total \$30,449.05
Claim: 7847 Date Filed: 06/12/06 Docketed Total: \$8,716.81 Filing Creditor Name and Address HERITAGE OPERATING LP TKARD & NEWSOM SERVI GAS 13307 MONTANA AVE EL PASO TX 79938	Claim Holder Name and Address HERITAGE OPERATING LP TKARD & NEWSOM SERVI GAS 13307 MONTANA AVE EL PASO TX 79938  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> 05-44481	Docketed Total \$8,716.81  <u>Unsecured</u> <u>Case Number*</u> <u>Secured</u> <u>Priority</u> \$8,716.81 05-44640 \$8,716.81  Modified Total \$8,626.36
Claim: 2674 Date Filed: 04/18/06 Docketed Total: \$54,264.82 Filing Creditor Name and Address HIGHLAND TRANSPORT 2815 14TH AVE MARKHAM ON L3R 0H9 CANADA	Claim Holder Name and Address ARGO PARTNERS 12 W 37TH ST 9TH FL NEW YORK NY 10018  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> 05-44481	Docketed Total \$54,264.82  <u>Unsecured</u> <u>Case Number*</u> <u>Secured</u> <u>Priority</u> \$54,264.82 05-44640 \$54,264.82  Modified Total \$54,264.82
Claim: 7324 Date Filed: 06/01/06 Docketed Total: \$114,828.73 Filing Creditor Name and Address HILL & KNOWLTON AUSTRALIA PTY C 12 338 PITT ST SYDNEY NSW 2000 AUSTRALIA AUSTRALIA	Claim Holder Name and Address HILL & KNOWLTON AUSTRALIA PTY C 12 338 PITT ST SYDNEY NSW 2000 AUSTRALIA  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> 05-44481	Docketed Total \$114,828.73  <u>Unsecured</u> <u>Case Number*</u> <u>Secured</u> <u>Priority</u> \$114,828.73 05-44640 \$114,828.73  Modified Total \$114,828.73

\*See Exhibit G for a listing of debtor entities by case number

The hearing with respect to the Debtors' Thirteenth Omnibus Claims Objection to the Claims identified in this Exhibit E-1 has been adjourned to June 26, 2007 at 10:00 a.m. (prevailing Eastern time). The deadline for claimants to respond to the Debtors' objection to such Claims is 4:00 p.m. (prevailing Eastern time) on June 19, 2007.

**EXHIBIT E-1 - CLAIMS SUBJECT TO MODIFICATION**

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 1477 Date Filed: 01/09/06 Docketed Total: \$164,535.00 Filing Creditor Name and Address HONEYWELL INTERNATIONAL AEROSPACE DEB MAINS 1140 W WARNER RD BLDG 1233 M TEMPE AZ 85284	Claim Holder Name and Address HONEYWELL INTERNATIONAL AEROSPACE DEB MAINS 1140 W WARNER RD BLDG 1233 M TEMPE AZ 85284  Case Number* 05-44481  Secured  Priority  Unsecured \$164,535.00	Modified Total \$164,535.00  Case Number* 05-44640  Secured  Priority  Unsecured \$164,535.00
Claim: 1478 Date Filed: 01/09/06 Docketed Total: \$18,187.00 Filing Creditor Name and Address HONEYWELL INTERNATIONAL HPS DEB MAINS 1140 W WARNER RD BLDG 1233-M TEMPE AZ 85284	Claim Holder Name and Address HONEYWELL INTERNATIONAL HPS DEB MAINS 1140 W WARNER RD BLDG 1233-M TEMPE AZ 85284  Case Number* 05-44481  Secured  Priority  Unsecured \$18,187.00	Modified Total \$18,187.00  Case Number* 05-44640  Secured  Priority  Unsecured \$18,187.00
Claim: 2170 Date Filed: 03/02/06 Docketed Total: \$14,595.67 Filing Creditor Name and Address HONEYWELL INTERNATIONAL INC DEBBIE JACKSON ASSOCIATE ACCOUNTING ACS CASH SERVICES 1985 DOUGLAS DR N MN10 2517 GOLDEN VALLEY MN 55422	Claim Holder Name and Address HONEYWELL INTERNATIONAL INC DEBBIE JACKSON ASSOCIATE ACCOUNTING ACS CASH SERVICES 1985 DOUGLAS DR N MN10 2517 GOLDEN VALLEY MN 55422  Case Number* 05-44481  Secured  Priority  Unsecured \$14,595.67	Modified Total \$14,595.67  Case Number* 05-44640  Secured  Priority  Unsecured \$14,595.67
Claim: 10977 Date Filed: 07/26/06 Docketed Total: \$9,062.95 Filing Creditor Name and Address HOTTINGER BALDWIN MEASUREMENTS INC 19 BARTLETT ST MARLBORO MA 01752	Claim Holder Name and Address HOTTINGER BALDWIN MEASUREMENTS INC 19 BARTLETT ST MARLBORO MA 01752  Case Number* 05-44481  Secured  Priority  Unsecured \$9,062.95	Modified Total \$9,062.95  Case Number* 05-44640  Secured  Priority  Unsecured \$9,062.95

\*See Exhibit G for a listing of debtor entities by case number

The hearing with respect to the Debtors' Thirteenth Omnibus Claims Objection to the Claims identified in this Exhibit E-1 has been adjourned to June 26, 2007 at 10:00 a.m. (prevailing Eastern time). The deadline for claimants to respond to the Debtors' objection to such Claims is 4:00 p.m. (prevailing Eastern time) on June 19, 2007.

**EXHIBIT E-1 - CLAIMS SUBJECT TO MODIFICATION**

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 1435 Date Filed: 01/04/06 Docketed Total: \$9,231.25 Filing Creditor Name and Address HUNTSVILLE RADIO SERVICE INC 2402 CLINTON AVE W HUNTSVILLE AL 35805	Claim Holder Name and Address SIERRA LIQUIDITY FUND 2699 WHITE RD STE 255 IRVINE CA 92614 <u>Case Number*</u> <u>Secured</u> <u>Priority</u> 05-44481 _____	Docketed Total \$9,231.25 <u>Unsecured</u> \$9,231.25 <u>Secured</u> \$9,231.25 <u>Priority</u> Case Number* 05-44640 _____
Claim: 643 Date Filed: 11/17/05 Docketed Total: \$74,900.00 Filing Creditor Name and Address HYATT REGENCY HOTEL SAN ANTONIO ATTN PATRICK GONZALES HYATT REGENCY HOTEL 123 LOSOYA SAN ANTONIO TX 78205	Claim Holder Name and Address HYATT REGENCY HOTEL SAN ANTONIO ATTN PATRICK GONZALES HYATT REGENCY HOTEL 123 LOSOYA SAN ANTONIO TX 78205 <u>Case Number*</u> <u>Secured</u> <u>Priority</u> 05-44481 _____	Docketed Total \$74,900.00 <u>Unsecured</u> \$74,900.00 <u>Secured</u> \$74,900.00 <u>Priority</u> Case Number* 05-44640 _____
Claim: 3383 Date Filed: 04/28/06 Docketed Total: \$2,576.96 Filing Creditor Name and Address HYDROSCAPES INC 337 W CENTRAL AVE WEST CARROLLTON OH 45449	Claim Holder Name and Address ASM CAPITAL II LLP 7600 JERICHO TURNPIKE STE 302 WOODBURY NY 11797 <u>Case Number*</u> <u>Secured</u> <u>Priority</u> 05-44481 _____	Docketed Total \$2,576.96 <u>Unsecured</u> \$2,576.96 <u>Secured</u> \$2,576.96 <u>Priority</u> Case Number* 05-44640 _____
Claim: 2427 Date Filed: 03/27/06 Docketed Total: \$9,249.00 Filing Creditor Name and Address I DONALD PENSON STEVEN LEE SMITH SHUMAKER LOOP & KENDRICK LLP 41 S HIGH ST STE 2400 COLUMBUS OH 43215 <u>Case Number*</u> <u>Secured</u> <u>Priority</u> 05-44481 _____	Claim Holder Name and Address I DONALD PENSON STEVEN LEE SMITH SHUMAKER LOOP & KENDRICK LLP 41 S HIGH ST STE 2400 COLUMBUS OH 43215 <u>Unsecured</u> \$9,249.00 <u>Secured</u> \$9,249.00 <u>Priority</u> Case Number* 05-44640 _____	Docketed Total \$9,249.00 <u>Unsecured</u> \$9,249.00 <u>Secured</u> \$9,249.00 <u>Priority</u> Case Number* 05-44640 _____

\* See Exhibit G for a listing of debtor entities by case number

The hearing with respect to the Debtors' Thirteenth Omnibus Claims Objection to the Claims identified in this Exhibit E-1 has been adjourned to June 26, 2007 at 10:00 a.m. (prevailing Eastern time). The deadline for claimants to respond to the Debtors' objection to such Claims is 4:00 p.m. (prevailing Eastern time) on June 19, 2007.

**EXHIBIT E-1 - CLAIMS SUBJECT TO MODIFICATION**

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 1177 Date Filed: 12/15/05 Docketed Total: \$6,764.69 Filing Creditor Name and Address IBEROFON PLASTICOS SL POL IND MIRALCAMPO C ALUMINIO 4 19200 AZUQUECA DE HENARES GUADALAJARA SPAIN	Claim Holder Name and Address IBEROFON PLASTICOS SL POL IND MIRALCAMPO C ALUMINIO 4 19200 AZUQUECA DE HENARES GUADALAJARA SPAIN	Docketed Total \$6,764.69 Modified Total \$6,707.96
Case Number* 05-44481	Secured <u>Priority</u> Unsecured <u>\$6,764.69</u>	Secured <u>Case Number*</u> 05-44640 Priority Unsecured <u>\$6,707.96</u>
Claim: 9995 Date Filed: 07/20/06 Docketed Total: \$57,149.69 Filing Creditor Name and Address IBUTC BUSINESS CREDIT CORPORATION AS SUCCESSOR IN INTEREST TO IBJ WHITEHALL BUSINESS CREDIT CORPORATION RONALD S BEACHER & CONRAD K CHIU DAY PITNEY LLP 7 TIMES SQUARE NEW YORK NY 10036	Claim Holder Name and Address IBUTC BUSINESS CREDIT CORPORATION AS SUCCESSOR IN INTEREST TO IBJ WHITEHALL BUSINESS CREDIT CORPORATION RONALD S BEACHER & CONRAD K CHIU DAY PITNEY LLP 7 TIMES SQUARE NEW YORK NY 10036	Docketed Total \$57,149.69 Modified Total \$44,643.53
Case Number* 05-44481	Secured <u>Priority</u> Unsecured <u>\$57,149.69</u>	Secured <u>Case Number*</u> 05-44640 Priority Unsecured <u>\$44,643.53</u>
Claim: 1932 Date Filed: 02/09/06 Docketed Total: \$43,975.27 Filing Creditor Name and Address ICOM1 INTEGRATED SYSTEMS PO BOX 8028 22975 VENTURE DR NOVI MI 48376	Claim Holder Name and Address ICOM1 INTEGRATED SYSTEMS PO BOX 8028 22975 VENTURE DR NOVI MI 48376	Docketed Total \$43,975.27 Modified Total \$43,975.27
Case Number* 05-44481	Secured <u>Priority</u> Unsecured <u>\$43,975.27</u>	Secured <u>Case Number*</u> 05-44640 Priority Unsecured <u>\$43,975.27</u>

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The hearing with respect to the Debtors' Thirteenth Omnibus Claims Objection to the Claims identified in this Exhibit E-1 has been adjourned to June 26, 2007 at 10:00 a.m. (prevailing Eastern time). The deadline for claimants to respond to the Debtors' objection to such Claims is 4:00 p.m. (prevailing Eastern time) on June 19, 2007.

**EXHIBIT E-1 - CLAIMS SUBJECT TO MODIFICATION**

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 1563 Date Filed: 01/17/06 Docketed Total: \$58,575.00 Filing Creditor Name and Address IET LABS INC 534 MAIN ST WESTBURY NY 11590	Claim Holder Name and Address IET LABS INC 534 MAIN ST WESTBURY NY 11590 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$58,575.00 \$58,575.00	Modified Total \$1,665.00 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$58,575.00 \$58,575.00
Claim: 9648 Date Filed: 07/12/06 Docketed Total: \$225,089.20 Filing Creditor Name and Address INDIANA UNIVERSITY ATTN MICHAEL A KLEIN ESQ OFFICE OF UNIVERSITY COUNSEL 107 SOUTH INDIANA DR RM 211 BLOOMINGTON IN 47405-7000	Claim Holder Name and Address INDIANA UNIVERSITY ATTN MICHAEL A KLEIN ESQ OFFICE OF UNIVERSITY COUNSEL 107 SOUTH INDIANA DR RM 211 BLOOMINGTON IN 47405-7000 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$225,089.20 \$225,089.20	Modified Total \$225,089.20 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$225,089.20 \$225,089.20
Claim: 913 Date Filed: 11/28/05 Docketed Total: \$32,863.89 Filing Creditor Name and Address INDIANAPOLIS POWER & LIGHT COMPANY LACHELLE D STEPP 8470 ALLISON POINT BLVD STE 100 INDIANAPOLIS IN 46250	Claim Holder Name and Address INDIANAPOLIS POWER & LIGHT COMPANY LACHELLE D STEPP 8470 ALLISON POINT BLVD STE 100 INDIANAPOLIS IN 46250 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$32,863.89 \$32,863.89	Modified Total \$32,844.76 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$32,844.76 \$32,844.76
Claim: 4705 Date Filed: 05/04/06 Docketed Total: \$10,728.12 Filing Creditor Name and Address INDUSTRIAL CONTROL DISTRIBUTOR 1776 BLOOMSBURY AVE WANAMASSA NJ 07712	Claim Holder Name and Address INDUSTRIAL CONTROL DISTRIBUTOR 1776 BLOOMSBURY AVE WANAMASSA NJ 07712 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$10,728.12 \$10,728.12	Modified Total \$10,728.12 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$10,728.12 \$10,728.12

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**EXHIBIT E-1 - CLAIMS SUBJECT TO MODIFICATION**

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 3144 Date Filed: 04/28/06 Docketed Total: \$3,124.57 Filing Creditor Name and Address INFRANAT CORPORATION 74 BATTERSON PK RD FARMINGTON CT 06032	Claim Holder Name and Address FAIR HARBOR CAPITAL LLC 875 AVE OF THE AMERICAS STE 2305 NEW YORK NY 10091  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ Case Number* \$3,124.57 \$3,124.57	Modified Total \$3,124.57  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ Case Number* \$3,124.57 \$3,124.57
Claim: 410 Date Filed: 11/07/05 Docketed Total: \$1,417.80 Filing Creditor Name and Address INTEGRIS METALS FLINT 455 85TH AVE NW COON RAPIDS MN 55433	Claim Holder Name and Address INTEGRIS METALS FLINT 455 85TH AVE NW COON RAPIDS MN 55433  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ Case Number* \$1,417.80 \$1,417.80	Modified Total \$1,417.80  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ Case Number* \$1,417.80 \$1,417.80
Claim: 199 Date Filed: 10/28/05 Docketed Total: \$16,633.18 Filing Creditor Name and Address INTEGRIS METALS GRAND RAPIDS 455 85TH AVE NW COON RAPIDS MN 55433	Claim Holder Name and Address LIQUIDITY SOLUTIONS INC DEA REVENUE MANAGEMENT ONE UNIVERSITY PLAZA STE 312 HACKENSACK NJ 07601  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ Case Number* \$16,633.18 \$16,633.18	Modified Total \$16,633.18  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ Case Number* \$16,633.18 \$16,633.18
Claim: 1138 Date Filed: 12/13/05 Docketed Total: \$14,399.28 Filing Creditor Name and Address INTERNAL HONING ABRASIVES INC JOHN HOEKSTRA 3011 HILLCROFT AVE SW GRAND RAPIDS MI 49548  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ Case Number* \$14,399.28 \$14,399.28	Claim Holder Name and Address INTERNAL HONING ABRASIVES INC JOHN HOEKSTRA 3011 HILLCROFT AVE SW GRAND RAPIDS MI 49548  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ Case Number* \$14,399.28 \$14,399.28	Modified Total \$14,399.28  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ Case Number* \$14,399.28 \$14,399.28

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**EXHIBIT E-1 - CLAIMS SUBJECT TO MODIFICATION**

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 646 Date Filed: 11/17/05 Docketed Total: \$33,597.65 Filing Creditor Name and Address IRON MOUNTAIN INFORMATION MANAGEMENT INC R. FREDERICK LINFESTY ESQ IRON MOUNTAIN INC 745 ATLANTIC AVE 10TH FL BOSTON MA 02111	Claim Holder Name and Address IRON MOUNTAIN INFORMATION MANAGEMENT INC R. FREDERICK LINFESTY ESQ IRON MOUNTAIN INC 745 ATLANTIC AVE 10TH FL BOSTON MA 02111  Case Number* 05-44481 Secured \$33,597.65  Priority \$33,597.65	Docketed Total \$33,597.65  Modified Total \$15,868.06  Case Number* 05-44640 Unsecured \$15,868.06
Claim: 28 Date Filed: 10/17/05 Docketed Total: \$22,624.17 Filing Creditor Name and Address ISSPRO INC PO BOX 11177 PORTLAND OR 97211	Claim Holder Name and Address ISSPRO INC PO BOX 11177 PORTLAND OR 97211  Case Number* 05-44481 Secured  Priority \$22,624.17	Docketed Total \$22,624.17  Modified Total \$6,165.00  Case Number* 05-44640 Unsecured \$6,165.00
Claim: 3916 Date Filed: 05/01/06 Docketed Total: \$48,511.07 Filing Creditor Name and Address ITT CANNON SANTA ANA ITT INDUSTRIES SHARED SERVICES 2881 EAST BAYARD STREET SENECA FALLS NY 13148	Claim Holder Name and Address ITT CANNON SANTA ANA ITT INDUSTRIES SHARED SERVICES 2881 EAST BAYARD STREET SENECA FALLS NY 13148  Case Number* 05-44481 Secured  Priority \$22,624.17	Docketed Total \$48,511.07  Modified Total \$20,869.49  Case Number* 05-44640 Unsecured \$20,869.49
Claim: 1608 Date Filed: 01/17/06 Docketed Total: \$7,770.48 Filing Creditor Name and Address ITT MMI ITT INDUSTRIES SHARED SERVICES 2881 EAST BAYARD STREET SENECA FALLS NY 13148	Claim Holder Name and Address ITT MMI ITT INDUSTRIES SHARED SERVICES 2881 EAST BAYARD STREET SENECA FALLS NY 13148  Case Number* 05-44481 Secured  Priority \$7,770.48	Docketed Total \$7,770.48  Modified Total \$7,319.84  Case Number* 05-44507 Unsecured \$7,319.84

\*See Exhibit G for a listing of debtor entities by case number

The hearing with respect to the Debtors' Thirteenth Omnibus Claims Objection to the Claims identified in this Exhibit E-1 has been adjourned to June 26, 2007 at 10:00 a.m. (prevailing Eastern time). The deadline for claimants to respond to the Debtors' objection to such Claims is 4:00 p.m. (prevailing Eastern time) on June 19, 2007.

**EXHIBIT E-1 - CLAIMS SUBJECT TO MODIFICATION**

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 2008 Date Filed: 02/14/06 Docketed Total: \$7,968.03 Filing Creditor Name and Address J H BENNETT AND CO INC PO BOX 8028 22975 VENTURE DR NOVI MI 48376	Claim Holder Name and Address J H BENNETT AND CO INC PO BOX 8028 22975 VENTURE DR NOVI MI 48376 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u>	Docketed Total \$7,968.03 <u>Unsecured</u> \$7,968.03 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u>
Claim: 1314 Date Filed: 12/27/05 Docketed Total: \$9,894.39 Filing Creditor Name and Address JAMISON METAL SUPPLY INC KAREN JAMISON PO BOX 70 DAYTON OH 45449	Claim Holder Name and Address JAMISON METAL SUPPLY INC KAREN JAMISON PO BOX 70 DAYTON OH 45449 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u>	Docketed Total \$9,894.39 <u>Unsecured</u> \$9,894.39 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u>
Claim: 4578 Date Filed: 05/03/06 Docketed Total: \$36,003.34 Filing Creditor Name and Address JCM AMERICAN CORPORATION DANTE OLGAZO 925 PILOT RD LAS VEGAS NV 89119	Claim Holder Name and Address JCM AMERICAN CORPORATION DANTE OLGAZO 925 PILOT RD LAS VEGAS NV 89119 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u>	Docketed Total \$36,003.34 <u>Unsecured</u> \$36,003.34 <u>Case Number*</u> 05-44507 <u>Secured</u> <u>Priority</u>
Claim: 4261 Date Filed: 05/01/06 Docketed Total: \$13,152.00 Filing Creditor Name and Address JODON ENGINEERING ASSOCIATES I 62 ENTERPRISE DR ANN ARBOR MI 48103-9503	Claim Holder Name and Address JODON ENGINEERING ASSOCIATES I 62 ENTERPRISE DR ANN ARBOR MI 48103-9503 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u>	Docketed Total \$13,152.00 <u>Unsecured</u> \$13,152.00 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u>

\*See Exhibit G for a listing of debtor entities by case number

The hearing with respect to the Debtors' Thirteenth Omnibus Claims Objection to the Claims identified in this Exhibit E-1 has been adjourned to June 26, 2007 at 10:00 a.m. (prevailing Eastern time). The deadline for claimants to respond to the Debtors' objection to such Claims is 4:00 p.m. (prevailing Eastern time) on June 19, 2007.

**EXHIBIT E-1 - CLAIMS SUBJECT TO MODIFICATION**

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 13476 Date Filed: 07/31/06 Docketed Total: \$7,356.00 Filing Creditor Name and Address JOHANN A KRAUSE 305 W DELAVAN DR PO BOX 1367 JANESVILLE WI 53547-1367	Claim Holder Name and Address JOHANN A KRAUSE 305 W DELAVAN DR PO BOX 1367 JANESVILLE WI 53547-1367  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 \$7,356.00 \$7,356.00	Modified Total \$7,356.00  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 \$7,356.00 \$7,356.00
Claim: 15522 Date Filed: 07/31/06 Docketed Total: \$12,887.20 Filing Creditor Name and Address JOHNSON CONTROLS INC STEPHEN BOBO SACHNOFF & WEAVER LTD 10 S WACKER DR STE 4000 CHICAGO IL 60606	Claim Holder Name and Address JOHNSON CONTROLS INC STEPHEN BOBO SACHNOFF & WEAVER LTD 10 S WACKER DR STE 4000 CHICAGO IL 60606  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 \$12,887.20 \$12,887.20	Modified Total \$12,887.20  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 \$12,887.20 \$12,887.20
Claim: 1036 Date Filed: 12/06/05 Docketed Total: \$14,109.48 Filing Creditor Name and Address JOINT PRODUCTION TECHNOLOGY INC 15381 HALLMARK MACOMB MI 48042	Claim Holder Name and Address JOINT PRODUCTION TECHNOLOGY INC 15381 HALLMARK MACOMB MI 48042  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 \$14,109.48 \$14,109.48	Modified Total \$14,109.48  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 \$14,109.48 \$14,109.48
Claim: 11588 Date Filed: 07/27/06 Docketed Total: \$43,628.24 Filing Creditor Name and Address K C WELDING SUPPLY INC 1309 MAIN ST ESSEXVILLE MI 48732	Claim Holder Name and Address REDROCK CAPITAL PARTNERS LLC 111 S MAIN ST STE C11 PO BOX 9095 BRECKENRIDGE CO 80424  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 \$43,628.24 \$43,628.24	Modified Total \$43,209.45  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 \$43,209.45 \$43,209.45

\*See Exhibit G for a listing of debtor entities by case number

The hearing with respect to the Debtors' Thirteenth Omnibus Claims Objection to the Claims identified in this Exhibit E-1 has been adjourned to June 26, 2007 at 10:00 a.m. (prevailing Eastern time). The deadline for claimants to respond to the Debtors' objection to such Claims is 4:00 p.m. (prevailing Eastern time) on June 19, 2007.

**EXHIBIT E-1 - CLAIMS SUBJECT TO MODIFICATION**

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 1304 Date Filed: 12/27/05 Docketed Total: \$11,007.20 Filing Creditor Name and Address KAPOS MACHINE CONTROL CO ATTN EDWARD KAPANOWSKI 41675 POCATELLO DR CANTON MI 48187	Claim Holder Name and Address KAPOS MACHINE CONTROL CO ATTN EDWARD KAPANOWSKI 41675 POCATELLO DR CANTON MI 48187  Case Number* 05-44481 <u>Secured</u> <u>Priority</u>	Docketed Total \$11,007.20  Case Number* 05-44640 <u>Unsecured</u> <u>Priority</u> \$11,007.20 \$11,007.20  Modified Total \$11,007.20
Claim: 255 Date Filed: 10/31/05 Docketed Total: \$10,721.27 Filing Creditor Name and Address KC TRANSPORTATION INC 888 WILL CARLETON RD CARLETON MI 48117	Claim Holder Name and Address KC TRANSPORTATION INC 888 WILL CARLETON RD CARLETON MI 48117  Case Number* 05-44481 <u>Secured</u> <u>Priority</u>	Docketed Total \$10,721.27  Case Number* 05-44640 <u>Unsecured</u> <u>Priority</u> \$10,721.27 \$10,721.27  Modified Total \$10,721.27
Claim: 13582 Date Filed: 07/31/06 Docketed Total: \$53,412.66 Filing Creditor Name and Address KINCSES TOOL & MOLDING CORP CHARLES WARRINER COMPTROLLER PO BOX 69 FLORA MS 39071	Claim Holder Name and Address KINCSES TOOL & MOLDING CORP CHARLES WARRINER COMPTROLLER PO BOX 69 FLORA MS 39071  Case Number* 05-44481 <u>Secured</u> <u>Priority</u>	Docketed Total \$53,412.66  Case Number* 05-44640 <u>Unsecured</u> <u>Priority</u> \$53,412.66 \$53,412.66  Modified Total \$53,412.66
Claim: 2110 Date Filed: 02/23/06 Docketed Total: \$21,794.34 Filing Creditor Name and Address KONE INC BRIAN STELL ONE KONE CT MOLINE IL 61265	Claim Holder Name and Address KONE INC BRIAN STELL ONE KONE CT MOLINE IL 61265  Case Number* 05-44481 <u>Secured</u> <u>Priority</u>	Docketed Total \$21,794.34  Case Number* 05-44640 <u>Unsecured</u> <u>Priority</u> \$21,794.34 \$21,794.34  Modified Total \$21,794.34
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\*See Exhibit G for a listing of debtor entities by case number

The hearing with respect to the Debtors' Thirteenth Omnibus Claims Objection to the Claims identified in this Exhibit E-1 has been adjourned to June 26, 2007 at 10:00 a.m. (prevailing Eastern time). The deadline for claimants to respond to the Debtors' objection to such Claims is 4:00 p.m. (prevailing Eastern time) on June 19, 2007.

**EXHIBIT E-1 - CLAIMS SUBJECT TO MODIFICATION**

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 11617 Date Filed: 07/27/06 Docketed Total: \$527,220.39 Filing Creditor Name and Address L & S TOOL INC JEANNE SIMMONS PO BOX 932 KOKOMO IN 46903-0932	Claim Holder Name and Address L & S TOOL INC JEANNE SIMMONS PO BOX 932 KOKOMO IN 46903-0932  <u>Case Number*</u> 05-44640 <u>Secured</u> \$201,080.63 <u>Priority</u> \$0.00 <u>Unsecured</u> \$326,139.76	Modified Total \$527,220.39  <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$527,220.39
Claim: 8677 Date Filed: 06/27/06 Docketed Total: \$72,060.81 Filing Creditor Name and Address L&P FINANCIAL SERVICES CO ATTN RICK KATZFEY NO 1 LEGGETT RD CARTHAGE MO 64836	Claim Holder Name and Address L&P FINANCIAL SERVICES CO ATTN RICK KATZFEY NO 1 LEGGETT RD CARTHAGE MO 64836  <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$72,060.81	Modified Total \$72,060.81  <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$52,749.13
Claim: 6047 Date Filed: 05/16/06 Docketed Total: \$5,708.67 Filing Creditor Name and Address LANE PUNCH CORP ATTN LINDA WHITE A R CREDIT 281 LANE PKWY SALISBURY NC 28146	Claim Holder Name and Address MADISON INVESTMENT TRUST SERIES 38 6310 LAMAR AVE STE 120 OVERLAND PARK KS 66202  <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$5,708.67	Modified Total \$5,708.67  <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$5,708.67
Claim: 10827 Date Filed: 07/25/06 Docketed Total: \$7,390.00 Filing Creditor Name and Address LATTICE SEMICONDUCTOR CORP ATTN MIKE WALSH 5555 NE MOORE CT HILLSBORO OR 97124	Claim Holder Name and Address LATTICE SEMICONDUCTOR CORP ATTN MIKE WALSH 5555 NE MOORE CT HILLSBORO OR 97124  <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$7,390.00	Modified Total \$7,390.00  <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$4,390.00

\*See Exhibit G for a listing of debtor entities by case number

The hearing with respect to the Debtors' Thirteenth Omnibus Claims Objection to the Claims identified in this Exhibit E-1 has been adjourned to June 26, 2007 at 10:00 a.m. (prevailing Eastern time). The deadline for claimants to respond to the Debtors' objection to such Claims is 4:00 p.m. (prevailing Eastern time) on June 19, 2007.

**EXHIBIT E-1 - CLAIMS SUBJECT TO MODIFICATION**

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 2019 Date Filed: 02/14/06 Docketed Total: \$18,278.00 Filing Creditor Name and Address IDMI ANN ARBOR CREDIT BUREAU 311 N MAIN ST BOX 7820 ANN ARBOR MI 48107	Claim Holder Name and Address ASM CAPITAL LP 7600 JERICHO TURNPIKE STE 302 WOODBURY NY 11797 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u> Unsecured \$18,278.00	Modified Total \$18,278.00 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> Unsecured \$18,278.00
Claim: 491 Date Filed: 11/10/05 Docketed Total: \$385.90 Filing Creditor Name and Address LEE SPRING CO 1462 62ND ST BROOKLYN NY 11219-5477	Claim Holder Name and Address LEE SPRING CO 1462 62ND ST BROOKLYN NY 11219-5477 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u> Unsecured \$385.90	Modified Total \$385.90 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> Unsecured \$385.90
Claim: 2386 Date Filed: 03/24/06 Docketed Total: \$314.71 Filing Creditor Name and Address LEE SPRING CO 1462 62ND ST BROOKLYN NY 11219-5477	Claim Holder Name and Address LEE SPRING CO 1462 62ND ST BROOKLYN NY 11219-5477 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u> Unsecured \$314.71	Modified Total \$314.71 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> Unsecured \$314.71
Claim: 15483 Date Filed: 07/31/06 Docketed Total: \$66,952.29 Filing Creditor Name and Address LIQUIDITY SOLUTIONS INC DBA REVENUE MANAGEMENT AS ASSIGNEE OF DIGIKEY JEFFREY L CARESS ONE UNIVERSITY PLZ STE 312 HACKENSACK NJ 07601	Claim Holder Name and Address LIQUIDITY SOLUTIONS INC DBA REVENUE MANAGEMENT AS ASSIGNEE OF DIGIKEY JEFFREY L CARESS ONE UNIVERSITY PLZ STE 312 HACKENSACK NJ 07601 <u>Case Number*</u> 05-44507 <u>Secured</u> <u>Priority</u> Unsecured \$66,952.29	Modified Total \$66,952.29 <u>Case Number*</u> 05-44507 <u>Secured</u> <u>Priority</u> Unsecured \$66,952.29

\*See Exhibit G for a listing of debtor entities by case number

The hearing with respect to the Debtors' Thirteenth Omnibus Claims Objection to the Claims identified in this Exhibit E-1 has been adjourned to June 26, 2007 at 10:00 a.m. (prevailing Eastern time). The deadline for claimants to respond to the Debtors' objection to such Claims is 4:00 p.m. (prevailing Eastern time) on June 19, 2007.

**EXHIBIT E-1 - CLAIMS SUBJECT TO MODIFICATION**

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 15455 Date Filed: 07/31/06 Docketed Total: \$79,564.47 Filing Creditor Name and Address LIQUIDITY SOLUTIONS INC DBA REVENUE MANAGEMENT AS ASSIGNEE OF ELECTRISOLIA INC JEFFREY L CARESS ONE UNIVERSITY PLAZA STE 312 HACKENSACK NJ 7601	Claim Holder Name and Address LIQUIDITY SOLUTIONS INC DEA REVENUE MANAGEMENT ONE UNIVERSITY PLAZA STE 312 HACKENSACK NJ 07601 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u>	Docketed Total \$79,564.47 <u>Unsecured</u> \$79,564.47 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u>
Claim: 10713 Date Filed: 07/25/06 Docketed Total: \$49,220.00 Filing Creditor Name and Address LOGIKOS SYSTEMS & SOFTWARE 2914 INDEPENDENCE DR FORT WAYNE IN 46808	Claim Holder Name and Address LOGIKOS SYSTEMS & SOFTWARE 2914 INDEPENDENCE DR FORT WAYNE IN 46808 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u>	Docketed Total \$49,220.00 <u>Unsecured</u> \$49,220.00 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u>
Claim: 9463 Date Filed: 07/13/06 Docketed Total: \$108,415.00 Filing Creditor Name and Address LYDALL THERMAL ACOUSTICAL SALES SALES LLC FKA LYDALL WESTEX 1241 BUCK SHOALS RD PO BOX 109 HAMPTONVILLE NC 27020	Claim Holder Name and Address LYDALL THERMAL ACOUSTICAL SALES LLC FKA LYDALL WESTEX 1241 BUCK SHOALS RD PO BOX 109 HAMPTONVILLE NC 27020 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u>	Docketed Total \$108,415.00 <u>Unsecured</u> \$108,415.00 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u>
Claim: 11599 Date Filed: 07/27/06 Docketed Total: \$432,705.04 Filing Creditor Name and Address MAC ARTHUR CORPORATION THOMAS F BARRETT 3190 TRI PARK DR GRAND BLANC MI 48439-0010 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u>	Claim Holder Name and Address MAC ARTHUR CORPORATION THOMAS F BARRETT 3190 TRI PARK DR GRAND BLANC MI 48439-0010 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u>	Docketed Total \$432,705.04 <u>Unsecured</u> \$432,705.04 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u>

\*See Exhibit G for a listing of debtor entities by case number

The hearing with respect to the Debtors' Thirteenth Omnibus Claims Objection to the Claims identified in this Exhibit E-1 has been adjourned to June 26, 2007 at 10:00 a.m. (prevailing Eastern time). The deadline for claimants to respond to the Debtors' objection to such Claims is 4:00 p.m. (prevailing Eastern time) on June 19, 2007.

**EXHIBIT E-1 - CLAIMS SUBJECT TO MODIFICATION**

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 14882 Date Filed: 07/31/06 Docketed Total: \$12,576.40 Filing Creditor Name and Address MAC EQUIPMENT INC HWY 75 SABETHA KS 66534	Claim Holder Name and Address MAC EQUIPMENT INC HWY 75 SABETHA KS 66534 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u>	Docketed Total \$12,576.40 <u>Unsecured</u> \$12,576.40 <u>Case Number*</u> 05-444640 <u>Secured</u> <u>Priority</u> Modified Total \$12,576.40
Claim: 5115 Date Filed: 05/08/06 Docketed Total: \$210,634.01 Filing Creditor Name and Address MACHINED PRODUCTS CO 2121 LANDMEIER RD ELK GROVE VILLAGE IL 60007	Claim Holder Name and Address MACHINED PRODUCTS CO 2121 LANDMEIER RD ELK GROVE VILLAGE IL 60007 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u>	Docketed Total \$210,634.01 <u>Unsecured</u> \$210,634.01 <u>Case Number*</u> 05-444640 <u>Secured</u> <u>Priority</u> Modified Total \$210,634.01
Claim: 43 Date Filed: 10/17/05 Docketed Total: \$12,410.13 Filing Creditor Name and Address MAERSK SEALAND INC ROSE AUSTIN 6000 CARNEGIE BLVD CHARLOTTE NC 28209	Claim Holder Name and Address MAERSK SEALAND INC ROSE AUSTIN 6000 CARNEGIE BLVD CHARLOTTE NC 28209 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u>	Docketed Total \$12,410.13 <u>Unsecured</u> \$12,410.13 <u>Case Number*</u> 05-444640 <u>Secured</u> <u>Priority</u> Modified Total \$12,410.13
Claim: 4172 Date Filed: 05/01/06 Docketed Total: \$11,943.90 Filing Creditor Name and Address MAGIC METALS INC GARRY GRIGGS 3401 BAY ST UNION GAP WA 98903	Claim Holder Name and Address ASM CAPITAL LP 7600 JERICHO TURNPIKE STE 302 WOODBURY NY 11797 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u>	Docketed Total \$11,943.90 <u>Unsecured</u> \$11,943.90 <u>Case Number*</u> 05-44507 <u>Secured</u> <u>Priority</u> Modified Total \$11,943.90

\*See Exhibit G for a listing of debtor entities by case number

The hearing with respect to the Debtors' Thirteenth Omnibus Claims Objection to the Claims identified in this Exhibit E-1 has been adjourned to June 26, 2007 at 10:00 a.m. (prevailing Eastern time). The deadline for claimants to respond to the Debtors' objection to such Claims is 4:00 p.m. (prevailing Eastern time) on June 19, 2007.

**EXHIBIT E-1 - CLAIMS SUBJECT TO MODIFICATION**

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 2011 Date Filed: 02/14/06 Docketed Total: \$30,297.48 Filing Creditor Name and Address MAHR FEDERAL INC 1144 EDDY ST PROVIDENCE RI 02905	Claim Holder Name and Address AMROC INVESTMENTS LLC ATTN: DAVID S LINIWAND ESQ 535 MADISON AVE 15TH FL NEW YORK NY 10022 <u>Case Number*</u> <u>Secured</u> <u>Priority</u> 05-44481	Docketed Total \$30,297.48 <u>Unsecured</u> Case Number* <u>Secured</u> <u>Priority</u> \$30,297.48 05-44640 \$30,297.48 <u>Unsecured</u> Case Number* <u>Secured</u> <u>Priority</u> \$30,297.48 05-44640 \$30,297.48
Claim: 4387 Date Filed: 05/02/06 Docketed Total: \$15,885.07 Filing Creditor Name and Address MARKETING INNOVATORS INTL INC MARKETING INNOVATORS INTL INC 9701 W HIGGINS RD UPD 12702 PH ROSEMONT IL 60018-4778	Claim Holder Name and Address LIQUIDITY SOLUTIONS INC DEA REVENUE MANAGEMENT ONE UNIVERSITY PLAZA STE 312 HACKENSACK NJ 07601 <u>Case Number*</u> <u>Secured</u> <u>Priority</u> 05-44640	Docketed Total \$15,885.07 <u>Unsecured</u> Case Number* <u>Secured</u> <u>Priority</u> \$15,885.07 05-44640 \$2,171.67 <u>Unsecured</u> Case Number* <u>Secured</u> <u>Priority</u> \$15,885.07 05-44640 \$2,171.67
Claim: 12161 Date Filed: 07/28/06 Docketed Total: \$875,135.40 Filing Creditor Name and Address MARQUARDT GMBH SCHLOSS STR 16 RIETHEIM WEIHEIM 78604 GERMANY	Claim Holder Name and Address MARQUARDT GMBH SCHLOSS STR 16 RIETHEIM WEIHEIM 78604 GERMANY <u>Case Number*</u> <u>Secured</u> <u>Priority</u> 05-44640	Docketed Total \$875,135.40 <u>Unsecured</u> Case Number* <u>Secured</u> <u>Priority</u> \$875,135.40 05-44640 \$794,954.68 <u>Unsecured</u> Case Number* <u>Secured</u> <u>Priority</u> \$875,135.40 05-44640 \$794,954.68
Claim: 1166 Date Filed: 11/18/05 Docketed Total: \$41,452.62 Filing Creditor Name and Address MASTERPIECE ENGINEERING INC 3001 TECUMSEH WAY CORINTH MS 38834	Claim Holder Name and Address MASTERPIECE ENGINEERING INC 3001 TECUMSEH WAY CORINTH MS 38834 <u>Case Number*</u> <u>Secured</u> <u>Priority</u> 05-44481	Docketed Total \$41,452.62 <u>Unsecured</u> Case Number* <u>Secured</u> <u>Priority</u> \$41,452.62 05-44640 \$41,452.62 <u>Unsecured</u> Case Number* <u>Secured</u> <u>Priority</u> \$41,452.62 05-44640 \$41,452.62

\*See Exhibit G for a listing of debtor entities by case number

The hearing with respect to the Debtors' Thirteenth Omnibus Claims Objection to the Claims identified in this Exhibit E-1 has been adjourned to June 26, 2007 at 10:00 a.m. (prevailing Eastern time). The deadline for claimants to respond to the Debtors' objection to such Claims is 4:00 p.m. (prevailing Eastern time) on June 19, 2007.

**EXHIBIT E-1 - CLAIMS SUBJECT TO MODIFICATION**

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED		
Claim: 8876 Date Filed: 06/30/06 Docketed Total: \$9,787.98 Filing Creditor Name and Address MCMASTER CARR SUPPLY CO PO BOX 4355 CHICAGO IL 60680	Claim Holder Name and Address MCMASTER CARR SUPPLY CO PO BOX 4355 CHICAGO IL 60680 <u>Case Number*</u> 05-44481  <u>Secured</u> <u>Priority</u>	Docketed Total \$9,787.98  <u>Unsecured</u> \$9,787.98  <u>Case Number*</u> 05-44507 05-44511 05-44567  <u>Secured</u> <u>Priority</u>	Modified Total \$9,680.61  <u>Unsecured</u> \$8,866.82 \$119.84 \$699.95  <u>Case Number*</u> 05-44507 05-44511 05-44567  <u>Secured</u> <u>Priority</u>	\$9,680.61
Claim: 901 Date Filed: 11/28/05 Docketed Total: \$5,995.00 Filing Creditor Name and Address MECCO PARTNERS LLC PO BOX 307 INGOMAR PA 15127	Claim Holder Name and Address MECCO PARTNERS LLC PO BOX 307 INGOMAR PA 15127 <u>Case Number*</u> 05-44481  <u>Secured</u> <u>Priority</u>	Docketed Total \$5,995.00  <u>Unsecured</u> \$5,995.00  <u>Case Number*</u> 05-44640  <u>Secured</u> <u>Priority</u>	Modified Total \$5,995.00  <u>Unsecured</u> \$5,995.00  <u>Case Number*</u> 05-44640  <u>Secured</u> <u>Priority</u>	\$5,995.00
Claim: 9623 Date Filed: 07/17/06 Docketed Total: \$16,935.05 Filing Creditor Name and Address MESA LABORATORIES INC DATATRACE 12100 W 6TH AVE LAKWOOD CO 80228	Claim Holder Name and Address MESA LABORATORIES INC DATATRACE 12100 W 6TH AVE LAKWOOD CO 80228 <u>Case Number*</u> 05-44481  <u>Secured</u> <u>Priority</u>	Docketed Total \$16,935.05  <u>Unsecured</u> \$16,935.00  <u>Case Number*</u> 05-44640  <u>Secured</u> <u>Priority</u>	Modified Total \$13,357.05  <u>Unsecured</u> \$13,357.05  <u>Case Number*</u> 05-44640  <u>Secured</u> <u>Priority</u>	\$13,357.05
Claim: 11611 Date Filed: 07/27/06 Docketed Total: \$79,771.29 Filing Creditor Name and Address METI 6000 FRUITVILLE RD SARASOTA FL 34232 <u>Case Number*</u> 05-44507  <u>Secured</u> <u>Priority</u>	Claim Holder Name and Address METI 6000 FRUITVILLE RD SARASOTA FL 34232 <u>Case Number*</u> 05-44507  <u>Secured</u> <u>Priority</u>	Docketed Total \$79,771.29  <u>Unsecured</u> \$79,771.29  <u>Case Number*</u> 05-44507  <u>Secured</u> <u>Priority</u>	Modified Total \$67,982.04  <u>Unsecured</u> \$67,982.04  <u>Case Number*</u> 05-44507  <u>Secured</u> <u>Priority</u>	\$67,982.04

\*See Exhibit G for a listing of debtor entities by case number

The hearing with respect to the Debtors' Thirteenth Omnibus Claims Objection to the Claims identified in this Exhibit E-1 has been adjourned to June 26, 2007 at 10:00 a.m. (prevailing Eastern time). The deadline for claimants to respond to the Debtors' objection to such Claims is 4:00 p.m. (prevailing Eastern time) on June 19, 2007.

**EXHIBIT E-1 - CLAIMS SUBJECT TO MODIFICATION**

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 12244 Date Filed: 07/28/06 Docketed Total: \$3,512.31 Filing Creditor Name and Address MID STATES RUBBER PRODUCTS INC NTE 0008090953218 1230 S RACE ST PO BOX 370 PRINCETON IN 47670	Claim Holder Name and Address MID STATES RUBBER PRODUCTS INC NTE 0008090953218 1230 S RACE ST PO BOX 370 PRINCETON IN 47670 <u>Case Number*</u> 05-44481 <u>Secured</u> \$3,512.31 <u>Priority</u> \$3,512.31 <u>Unsecured</u> \$3,512.31	Modified Total \$3,512.31 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$3,124.61 \$3,124.61 \$3,124.61
Claim: 12245 Date Filed: 07/28/06 Docketed Total: \$4,686.03 Filing Creditor Name and Address MID STATES RUBBER PRODUCTS INC PO BOX 370 PRINCETON IN 47670	Claim Holder Name and Address MID STATES RUBBER PRODUCTS INC PO BOX 370 PRINCETON IN 47670 <u>Case Number*</u> 05-44481 <u>Secured</u> \$4,686.03 <u>Priority</u> \$4,686.03 <u>Unsecured</u> \$4,686.03	Modified Total \$4,686.03 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$3,387.73 \$3,387.73 \$3,387.73
Claim: 2664 Date Filed: 04/17/06 Docketed Total: \$746.81 Filing Creditor Name and Address MJM INVESTIGATIONS INC 910 PAVERSTONE DR RALEIGH NC 27525	Claim Holder Name and Address MJM INVESTIGATIONS INC 910 PAVERSTONE DR RALEIGH NC 27525 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$746.81 \$746.81 \$746.81	Modified Total \$746.81 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$359.81 \$359.81 \$359.81
Claim: 2352 Date Filed: 03/22/06 Docketed Total: \$132,868.28 Filing Creditor Name and Address MONROE INC C/O ROBERT D WOLFORD MILLER JOHNSON PO BOX 306 GRAND RAPIDS MI 49501-0306	Claim Holder Name and Address CONTRARIAN FUNDS LLC ATTN ALPA JIMENEZ 411 W PUTNAM AVE STE 225 GREENWICH CT 06830 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$69,706.90 \$69,706.90	Modified Total \$69,706.90 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$69,706.90 \$69,706.90

\*See Exhibit G for a listing of debtor entities by case number

The hearing with respect to the Debtors' Thirteenth Omnibus Claims Objection to the Claims identified in this Exhibit E-1 has been adjourned to June 26, 2007 at 10:00 a.m. (prevailing Eastern time). The deadline for claimants to respond to the Debtors' objection to such Claims is 4:00 p.m. (prevailing Eastern time) on June 19, 2007.

**EXHIBIT E-1 - CLAIMS SUBJECT TO MODIFICATION**

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 2352 (Continued)	Claim Holder Name and Address MONROE INC C O ROBERT D WOLFORD MILLER JOHNSON PO BOX 306 GRAND RAPIDS MI 49501-0306 <u>Case Number*</u> <u>Secured</u> <u>Priority</u> 05-44640	Docketed Total \$63,161.38 <u>Case Number*</u> <u>Secured</u> <u>Priority</u> 05-44640 \$63,161.38 <u>Unsecured</u> \$63,161.38 <u>Modified Total</u> \$75.53 <u>Unsecured</u> \$75.53
Claim: 6556 Date Filed: 05/22/06 Docketed Total: \$5,700.39 Filing Creditor Name and Address MOORE WALLACE NORTH AMERICA 3075 HIGHLAND PKWY DOWNERS GROVE IL 60515 <u>Case Number*</u> <u>Secured</u> <u>Priority</u> 05-44640	Claim Holder Name and Address MOORE WALLACE NORTH AMERICA 3075 HIGHLAND PKWY DOWNERS GROVE IL 60515 <u>Case Number*</u> <u>Secured</u> <u>Priority</u> 05-44640 \$5,700.39 <u>Unsecured</u> \$5,700.39 <u>Modified Total</u> \$2,755.00 <u>Unsecured</u> \$2,755.00	
Claim: 3289 Date Filed: 04/28/06 Docketed Total: \$185.04 Filing Creditor Name and Address MORRISON INDUSTRIAL EQUIPMENT COMPANY PO BOX 1803 1825 MONROE NW GRAND RAPIDS MI 49501 <u>Case Number*</u> <u>Secured</u> <u>Priority</u> 05-4481	Claim Holder Name and Address MORRISON INDUSTRIAL EQUIPMENT COMPANY PO BOX 1803 1825 MONROE NW GRAND RAPIDS MI 49501 <u>Case Number*</u> <u>Secured</u> <u>Priority</u> 05-44640 \$185.04 <u>Unsecured</u> \$185.04 <u>Modified Total</u> \$185.04 <u>Unsecured</u> \$185.04	
Claim: 9154 Date Filed: 07/10/06 Docketed Total: \$113,663.00 Filing Creditor Name and Address NAMICS TECHNOLOGIES INC 5201 GREAT AMERICA PKWY STE 272 SANTA CLARA CA 95054 <u>Case Number*</u> <u>Secured</u> <u>Priority</u> 05-44640	Claim Holder Name and Address NAMICS TECHNOLOGIES INC 5201 GREAT AMERICA PKWY STE 272 SANTA CLARA CA 95054 <u>Case Number*</u> <u>Secured</u> <u>Priority</u> 05-44640 \$113,663.00 <u>Unsecured</u> \$113,663.00 <u>Modified Total</u> \$28,403.00 <u>Unsecured</u> \$28,403.00	

\*See Exhibit G for a listing of debtor entities by case number

The hearing with respect to the Debtors' Thirteenth Omnibus Claims Objection to the Claims identified in this Exhibit E-1 has been adjourned to June 26, 2007 at 10:00 a.m. (prevailing Eastern time). The deadline for claimants to respond to the Debtors' objection to such Claims is 4:00 p.m. (prevailing Eastern time) on June 19, 2007.

**EXHIBIT E-1 - CLAIMS SUBJECT TO MODIFICATION**

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 4892 Date Filed: 05/05/06 Docketed Total: \$50,524.45 Filing Creditor Name and Address NARRICOT INDUSTRIES INC TUFF TEMP CORP 928 JAYMOR RD STE C150 SOUTHAMPTON 18966	Claim Holder Name and Address NARRICOT INDUSTRIES INC TUFF TEMP CORP 928 JAYMOR RD STE C150 SOUTHAMPTON 18966 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u>	Docketed Total \$50,524.45 <u>Unsecured</u> \$50,524.45 <u>Secured</u> \$50,524.45 <u>Priority</u> \$37,826.70 Modified Total \$37,826.70
Claim: 10400 Date Filed: 07/24/06 Docketed Total: \$237,792.65 Filing Creditor Name and Address NATIONAL INSTRUMENTS CORP ORDER TEAM 11500 NORTH MOPAC EXPRESSWAY AUSTIN TX 78759	Claim Holder Name and Address NATIONAL INSTRUMENTS CORP ORDER TEAM 11500 NORTH MOPAC EXPRESSWAY AUSTIN TX 78759 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u>	Docketed Total \$237,792.65 <u>Unsecured</u> \$237,792.65 <u>Secured</u> \$237,792.65 <u>Priority</u> \$229,990.78 Modified Total \$229,990.78
Claim: 4579 Date Filed: 05/03/06 Docketed Total: \$127,107.21 Filing Creditor Name and Address NATIONAL MATERIAL COMPANY ATTN BARB LAHTINEN 1965 PRATT BLVD ELK GROVE VILLAGE IL 60007	Claim Holder Name and Address NATIONAL MATERIAL COMPANY ATTN BARB LAHTINEN 1965 PRATT BLVD ELK GROVE VILLAGE IL 60007 <u>Case Number*</u> 05-444640 <u>Secured</u> <u>Priority</u>	Docketed Total \$127,107.21 <u>Unsecured</u> \$127,107.21 <u>Secured</u> \$127,107.21 <u>Priority</u> \$124,219.19 Modified Total \$124,219.19
Claim: 4209 Date Filed: 05/01/06 Docketed Total: \$9,678.00 Filing Creditor Name and Address NATIONWIDE FENCE & SUPPLY CO INDUSTRIAL DIV 53861 GRATIOT AVE CHESTERFIELD MI 48051	Claim Holder Name and Address NATIONWIDE FENCE & SUPPLY CO INDUSTRIAL DIV 53861 GRATIOT AVE CHESTERFIELD MI 48051 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u>	Docketed Total \$9,678.00 <u>Unsecured</u> \$9,678.00 <u>Secured</u> \$9,678.00 <u>Priority</u> \$9,678.00 Modified Total \$9,678.00

\*See Exhibit G for a listing of debtor entities by case number

The hearing with respect to the Debtors' Thirteenth Omnibus Claims Objection to the Claims identified in this Exhibit E-1 has been adjourned to June 26, 2007 at 10:00 a.m. (prevailing Eastern time). The deadline for claimants to respond to the Debtors' objection to such Claims is 4:00 p.m. (prevailing Eastern time) on June 19, 2007.

**EXHIBIT E-1 - CLAIMS SUBJECT TO MODIFICATION**

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 6287 Date Filed: 05/18/06 Docketed Total: \$95,807.17 Filing Creditor Name and Address NEW YORK POWER AUTHORITY ATTN JOSEPH CARLINE ESQ 123 MAINSTREET WHITE PLAINS NY 10601	Claim Holder Name and Address NEW YORK POWER AUTHORITY ATTN JOSEPH CARLINE ESQ 123 MAINSTREET WHITE PLAINS NY 10601  <u>Case Number*</u> 05-44640 <u>Secured Priority</u> <u>Unsecured Case Number*</u> 05-44640 <u>Secured Priority</u>	Modified Total \$91,526.45  Modified Total \$95,807.17  Modified Total \$95,807.17  Modified Total \$1,955.53  Modified Total \$1,955.53  Modified Total \$1,955.53  Modified Total \$1,955.53  Modified Total \$7,803.00  Modified Total \$7,803.00  Modified Total \$7,803.00  Modified Total \$7,803.00  Modified Total \$7,803.00
Claim: 4569 Date Filed: 05/03/06 Docketed Total: \$1,955.53 Filing Creditor Name and Address NORTH AMERICAN MFG 4455 E 71ST ST CLEVELAND OH 44105	Claim Holder Name and Address NORTH AMERICAN MFG 4455 E 71ST ST CLEVELAND OH 44105  <u>Case Number*</u> 05-44481 <u>Secured Priority</u> <u>Unsecured Case Number*</u> 05-44640 <u>Secured Priority</u> <u>Unsecured Case Number*</u> 05-44640 <u>Secured Priority</u> <u>Unsecured Case Number*</u> 05-44640 <u>Secured Priority</u>	Modified Total \$1,955.53  Modified Total \$1,955.53  Modified Total \$1,955.53  Modified Total \$1,955.53
Claim: 7502 Date Filed: 06/05/06 Docketed Total: \$7,803.00 Filing Creditor Name and Address OCE NORTH AMERICA INC ATTN LEGAL DEPT 5600 BROKEN SOUND BLVD BOCA RATON FL 33487	Claim Holder Name and Address OCE NORTH AMERICA INC ATTN LEGAL DEPT 5600 BROKEN SOUND BLVD BOCA RATON FL 33487  <u>Case Number*</u> 05-44547 <u>Secured Priority</u> <u>Unsecured Case Number*</u> 05-44640 <u>Secured Priority</u> <u>Unsecured Case Number*</u> 05-44640 <u>Secured Priority</u> <u>Unsecured Case Number*</u> 05-44640 <u>Secured Priority</u>	Modified Total \$7,803.00  Modified Total \$7,803.00  Modified Total \$7,803.00  Modified Total \$7,803.00
Claim: 7504 Date Filed: 06/05/06 Docketed Total: \$14,063.60 Filing Creditor Name and Address OCE NORTH AMERICA INC ATTN LEGAL DEPT 5600 BROKEN SOUND BLVD BOCA RATON FL 33487	Claim Holder Name and Address OCE NORTH AMERICA INC ATTN LEGAL DEPT 5600 BROKEN SOUND BLVD BOCA RATON FL 33487  <u>Case Number*</u> 05-44481 <u>Secured Priority</u> <u>Unsecured Case Number*</u> 05-44640 <u>Secured Priority</u> <u>Unsecured Case Number*</u> 05-44640 <u>Secured Priority</u> <u>Unsecured Case Number*</u> 05-44640 <u>Secured Priority</u>	Modified Total \$9,755.85  Modified Total \$14,063.60  Modified Total \$14,063.60  Modified Total \$14,063.60

\*See Exhibit G for a listing of debtor entities by case number

The hearing with respect to the Debtors' Thirteenth Omnibus Claims Objection to the Claims identified in this Exhibit E-1 has been adjourned to June 26, 2007 at 10:00 a.m. (prevailing Eastern time). The deadline for claimants to respond to the Debtors' objection to such Claims is 4:00 p.m. (prevailing Eastern time) on June 19, 2007.

**EXHIBIT E-1 - CLAIMS SUBJECT TO MODIFICATION**

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 9851 Date Filed: 07/18/06 Docketed Total: \$1,810,852.11 Filing Creditor Name and Address OGURA CORPORATION ROBERT A PEURACH ESQ FITZGERALD & DAKMAK PC 6115 GRISWOLD STE 600 DETROIT MI 48226	Claim Holder Name and Address OGURA CORPORATION ROBERT A PEURACH ESQ FITZGERALD & DAKMAK PC 6115 GRISWOLD STE 600 DETROIT MI 48226 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u> \$200,417.52 \$200,417.52	Modified Total \$1,210.00 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> \$1,610,434.59 \$1,610,434.59
Claim: 5491 Date Filed: 05/10/06 Docketed Total: \$1,186.00 Filing Creditor Name and Address OHIO DESK COMPANY 1122 PROSPECT AVE CLEVELAND OH 44115-1292	Claim Holder Name and Address OHIO DESK COMPANY 1122 PROSPECT AVE CLEVELAND OH 44115-1292 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u> \$1,186.00	Modified Total \$1,186.00 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> \$1,186.00
Claim: 933 Date Filed: 11/29/05 Docketed Total: \$14,331.73 Filing Creditor Name and Address OTTO'S INC 529 E ADAMS ST SANDUSKY OH 44870	Claim Holder Name and Address OTTO'S INC 529 E ADAMS ST SANDUSKY OH 44870 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u> \$14,331.73	Modified Total \$14,331.73 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> \$14,331.73
Claim: 895 Date Filed: 11/28/05 Docketed Total: \$16,625.00 Filing Creditor Name and Address PAUL NEFF & ASSOCIATES CRAIG T MATTHEWS & ASSOCIATES LEA 376 REGENCY RIDGE DR CENTERVILLE OH 45459	Claim Holder Name and Address PAUL NEFF & ASSOCIATES CRAIG T MATTHEWS & ASSOCIATES LEA 376 REGENCY RIDGE DR CENTERVILLE OH 45459 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u> \$16,625.00	Modified Total \$16,625.00 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> \$16,625.00

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The hearing with respect to the Debtors' Thirteenth Omnibus Claims Objection to the Claims identified in this Exhibit E-1 has been adjourned to June 26, 2007 at 10:00 a.m. (prevailing Eastern time). The deadline for claimants to respond to the Debtors' objection to such Claims is 4:00 p.m. (prevailing Eastern time) on June 19, 2007.

**EXHIBIT E-1 - CLAIMS SUBJECT TO MODIFICATION**

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 729 Date Filed: 11/21/05 Docketed Total: \$55,503.21 Filing Creditor Name and Address PENN ENGINEERING MOTION TECHNOLOGIES PITTMAN DIVISION 343 GODSHALL DR HARLEYSVILLE PA 19438	Claim Holder Name and Address PENN ENGINEERING MOTION TECHNOLOGIES PITTMAN DIVISION 343 GODSHALL DR HARLEYSVILLE PA 19438  Case Number* 05-44507 Secured Priority \$55,503.21 \$55,503.21	Modified Total \$55,503.21  Case Number* 05-44507 Unsecured Priority \$55,503.21 \$55,503.21
Claim: 15944 Date Filed: 08/09/06 Docketed Total: \$8,300.00 Filing Creditor Name and Address PERFECTION TOOL & MOLD CORP 3020 PRODUCTION CT DAYTON OH 45414-3514	Claim Holder Name and Address PERFECTION TOOL & MOLD CORP 3020 PRODUCTION CT DAYTON OH 45414-3514  Case Number* 05-44640 Secured Priority \$8,300.00 \$8,300.00	Modified Total \$8,300.00  Case Number* 05-44640 Unsecured Priority \$8,300.00 \$8,300.00
Claim: 10411 Date Filed: 07/24/06 Docketed Total: \$157,011.51 Filing Creditor Name and Address PHELPS DODGE MAGNET WIRE CO ATTN: CREDIT DEPT ONE N CENTRAL AVE PHOENIX AZ 85004	Claim Holder Name and Address HAIN CAPITAL HOLDINGS LLC ATTN: GANNA LIBERCHUK 301 RTE 17 6TH FL RUTHERFORD NJ 07070  Case Number* 05-44640 Secured Priority \$157,011.51 \$157,011.51	Modified Total \$157,011.51  Case Number* 05-44640 Unsecured Priority \$157,011.51 \$157,011.51
Claim: 10409 Date Filed: 07/24/06 Docketed Total: \$8,236.78 Filing Creditor Name and Address PHELPS DODGE MAGNET WIRE COMPANY ATTN: CREDIT DEPT ONE NORTH CENTRAL AVE PHOENIX AZ 85004	Claim Holder Name and Address HAIN CAPITAL HOLDINGS LLC ATTN: GANNA LIBERCHUK 301 RTE 17 6TH FL RUTHERFORD NJ 07070  Case Number* 05-44640 Secured Priority \$8,236.78 \$8,236.78	Modified Total \$7,383.90  Case Number* 05-44640 Unsecured Priority \$7,383.90 \$7,383.90

\*See Exhibit G for a listing of debtor entities by case number

The hearing with respect to the Debtors' Thirteenth Omnibus Claims Objection to the Claims identified in this Exhibit E-1 has been adjourned to June 26, 2007 at 10:00 a.m. (prevailing Eastern time). The deadline for claimants to respond to the Debtors' objection to such Claims is 4:00 p.m. (prevailing Eastern time) on June 19, 2007.

**EXHIBIT E-1 - CLAIMS SUBJECT TO MODIFICATION**

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 10581 Date Filed: 07/25/06 Docketed Total: \$112,039.75 Filing Creditor Name and Address PHILLIPS PLASTICS CORPORATION ATTN: MARK HUEG 1201 HANLEY RD HUDSON WI 54016	Claim Holder Name and Address CONTRARIAN FUNDS LLC ATTN: ALISA MUMOLA 411 W PUTNAM AVE S 225 GREENWICH CT 06830 <u>Case Number*</u> 05-44567 \$112,039.75 \$112,039.75	Modified Total \$112,039.75 <u>Case Number*</u> 05-44567 Unsecured \$112,039.75 \$112,039.75
Claim: 8300 Date Filed: 06/21/06 Docketed Total: \$3,512.20 Filing Creditor Name and Address PILOT AIR FREIGHT PO BOX 97 LIMA PA 19037-0097	Claim Holder Name and Address PILOT AIR FREIGHT PO BOX 97 LIMA PA 19037-0097 <u>Case Number*</u> 05-44481 Secured	Modified Total \$3,512.20 <u>Case Number*</u> 05-44640 Unsecured \$3,512.20 \$3,512.20
Claim: 1263 Date Filed: 12/23/05 Docketed Total: \$113,385.44 Filing Creditor Name and Address PITNEY BOWES MANAGEMENT SERVICES ATTN: RECOVERY DEPT 27 WATERVIEW DR SHELTON CT 06484-4361 <u>Case Number*</u> 05-44481	Claim Holder Name and Address PITNEY BOWES MANAGEMENT SERVICES ATTN: RECOVERY DEPT 27 WATERVIEW DR SHELTON CT 06484-4361 <u>Case Number*</u> 05-44612 Priority \$113,385.44	Modified Total \$113,385.44 <u>Case Number*</u> 05-44612 Unsecured \$113,385.44 \$113,385.44
Claim: 9685 Date Filed: 07/17/06 Docketed Total: \$139,824.40 Filing Creditor Name and Address PLASTIC MOLDINGS COMPANY LLC PMC 2181 GRAND AVE CINCINNATI OH 45214-150 <u>Case Number*</u> 05-44481	Claim Holder Name and Address PLASTIC MOLDINGS COMPANY LLC PMC 2181 GRAND AVE CINCINNATI OH 45214-150 <u>Case Number*</u> 05-44640 Priority \$139,824.40	Modified Total \$139,824.40 <u>Case Number*</u> 05-44640 Unsecured \$139,824.40 \$139,824.40

\*See Exhibit G for a listing of debtor entities by case number

The hearing with respect to the Debtors' Thirteenth Omnibus Claims Objection to the Claims identified in this Exhibit E-1 has been adjourned to June 26, 2007 at 10:00 a.m. (prevailing Eastern time). The deadline for claimants to respond to the Debtors' objection to such Claims is 4:00 p.m. (prevailing Eastern time) on June 19, 2007.

**EXHIBIT E-1 - CLAIMS SUBJECT TO MODIFICATION**

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 12190 Date Filed: 07/28/06 Docketed Total: \$5,738.00 Filing Creditor Name and Address PORT CITY METAL PRODUCTS INC C/O PARMENTER O TOOLE 601 TERRACE ST MUSKEGON MI 49443-0786	Claim Holder Name and Address PORT CITY METAL PRODUCTS INC C/O PARMENTER O TOOLE 601 TERRACE ST MUSKEGON MI 49443-0786	Modified Total \$5,738.00
Claim: 6586 Date Filed: 05/22/06 Docketed Total: \$71,580.00 Filing Creditor Name and Address POTTERS INDUSTRIES INC ATTN MICHELE GRYGA CREDIT DEPT 1200 W SWedesford RD BERWYN PA 19312	Claim Holder Name and Address POTTERS INDUSTRIES INC ATTN MICHELE GRYGA CREDIT DEPT 1200 W SWedesford RD BERWYN PA 19312	Modified Total \$71,580.00
Claim: 79 Date Filed: 10/24/05 Docketed Total: \$11,473.00 Filing Creditor Name and Address PR NEWSWIRE GPO BOX 5897 NEW YORK NY 10087-5897	Claim Holder Name and Address PR NEWSWIRE GPO BOX 5897 NEW YORK NY 10087-5897	Modified Total \$11,473.00
Claim: 2462 Date Filed: 03/31/06 Docketed Total: \$103,014.55 Filing Creditor Name and Address PRICE HENEVELD COOPER DEWITT LITTON LLP PO BOX 2567 GRAND RAPIDS MI 49501-2567	Claim Holder Name and Address PRICE HENEVELD COOPER DEWITT LITTON LLP PO BOX 2567 GRAND RAPIDS MI 49501-2567	Modified Total \$103,014.55
Case Number* 05-44567 <u>Secured</u> \$5,738.00 <u>Priority</u> \$5,738.00	Case Number* 05-44567 <u>Unsecured</u> \$5,738.00 <u>Priority</u> \$5,738.00	Case Number* 05-44567 <u>Secured</u> \$5,738.00 <u>Priority</u> \$5,738.00
Case Number* 05-44481 <u>Secured</u> \$71,580.00 <u>Priority</u> \$71,580.00	Case Number* 05-44481 <u>Unsecured</u> \$71,580.00 <u>Priority</u> \$71,580.00	Case Number* 05-44481 <u>Secured</u> \$71,580.00 <u>Priority</u> \$71,580.00
Case Number* 05-44481 <u>Secured</u> \$11,473.00 <u>Priority</u> \$11,473.00	Case Number* 05-44481 <u>Unsecured</u> \$11,473.00 <u>Priority</u> \$11,473.00	Case Number* 05-44481 <u>Secured</u> \$11,473.00 <u>Priority</u> \$11,473.00
Case Number* 05-44481 <u>Secured</u> \$103,014.55 <u>Priority</u> \$103,014.55	Case Number* 05-44481 <u>Unsecured</u> \$103,014.55 <u>Priority</u> \$103,014.55	Case Number* 05-44481 <u>Secured</u> \$103,014.55 <u>Priority</u> \$103,014.55

\*See Exhibit G for a listing of debtor entities by case number

The hearing with respect to the Debtors' Thirteenth Omnibus Claims Objection to the Claims identified in this Exhibit E-1 has been adjourned to June 26, 2007 at 10:00 a.m. (prevailing Eastern time). The deadline for claimants to respond to the Debtors' objection to such Claims is 4:00 p.m. (prevailing Eastern time) on June 19, 2007.

**EXHIBIT E-1 - CLAIMS SUBJECT TO MODIFICATION**

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 5285 Date Filed: 05/08/06 Docketed Total: \$4,175.04 Filing Creditor Name and Address PRIDE GAGE ASSOCIATES LLC 6725 W CENTRAL AVE STE M TOLEDO OH 43617	Claim Holder Name and Address PRIDE GAGE ASSOCIATES LLC 6725 W CENTRAL AVE STE M TOLEDO OH 43617 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u>	Docketed Total \$4,175.04 <u>Unsecured</u> \$4,175.04 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u>
Claim: 11444 <sup>4</sup> Date Filed: 07/27/06 Docketed Total: \$11,021.96 Filing Creditor Name and Address PROYECTOS Y ADMINISTRACIONES ELECTROMECANICAS SA DE CV P NOVILLEROS NO 35 COL PLAYASOL MATAMOROS TAMPS MEXICO <u>Case Number*</u> 05-44481	Claim Holder Name and Address PROYECTOS Y ADMINISTRACIONES ELECTROMECANICAS SA DE CV P NOVILLEROS NO 35 COL PLAYASOL MATAMOROS TAMPS MEXICO <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u>	Docketed Total \$11,021.96 <u>Unsecured</u> \$11,021.96 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u>
Claim: 5076 Date Filed: 05/08/06 Docketed Total: \$67,849.20 Filing Creditor Name and Address FULLMAN MANUFACTURING CORP 77 COMMERCE DR ROCHESTER NY 14623	Claim Holder Name and Address REDROCK CAPITAL PARTNERS LLC 111 S MAIN ST STE C11 PO BOX 9095 BRECKENRIDGE CO 80424 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u>	Docketed Total \$67,849.20 <u>Unsecured</u> \$67,849.20 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u>
Claim: 592 Date Filed: 11/15/05 Docketed Total: \$91,084.00 Filing Creditor Name and Address PYRAMID REBUILD & MACHINE LLC ATTN JAMES LEIGH 123 S THOMAS RD TALLMADGE OH 44278 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u>	Claim Holder Name and Address PYRAMID REBUILD & MACHINE LLC ATTN JAMES LEIGH 123 S THOMAS RD TALLMADGE OH 44278 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u>	Docketed Total \$91,084.00 <u>Unsecured</u> \$91,084.00 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u>

\*See Exhibit G for a listing of debtor entities by case number

The hearing with respect to the Debtors' Thirteenth Omnibus Claims Objection to the Claims identified in this Exhibit E-1 has been adjourned to June 26, 2007 at 10:00 a.m. (prevailing Eastern time). The deadline for claimants to respond to the Debtors' objection to such Claims is 4:00 p.m. (prevailing Eastern time) on June 19, 2007.

**EXHIBIT E-1 - CLAIMS SUBJECT TO MODIFICATION**

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 3013 Date Filed: 04/27/06 Docketed Total: \$4,711.40 Filing Creditor Name and Address QMP ENTERPRISES INC 2SQ MACHINE TOOLS 43 COUNTY RTE 59 PHOENIX NY 13135-2116	Claim Holder Name and Address QMP ENTERPRISES INC 2SQ MACHINE TOOLS 43 COUNTY RTE 59 PHOENIX NY 13135-2116 <u>Case Number*</u> 05-44481 <u>Secured</u> Priority \$4,711.40 <u>Unsecured</u> Case Number* 05-44640 \$4,711.40	Modified Total \$4,711.40 <u>Priority</u> \$4,711.40 <u>Unsecured</u> Case Number* 05-44640 \$4,711.40
Claim: 10257 Date Filed: 07/21/06 Docketed Total: \$819,654.23 Filing Creditor Name and Address QUAKER CHEMICAL CORPORATION ANDREW C KASSNER DRINKER BIDDLE & REATH LLP ONE LOGAN SQUARE 18TH & CHERRY ST PHILADELPHIA PA 19103	Claim Holder Name and Address QUAKER CHEMICAL CORPORATION ANDREW C KASSNER DRINKER BIDDLE & REATH LLP ONE LOGAN SQUARE 18TH & CHERRY ST PHILADELPHIA PA 19103 <u>Case Number*</u> 05-44640 <u>Secured</u> Priority \$819,654.23 <u>Unsecured</u> Case Number* 05-44640 \$819,654.23	Modified Total \$819,654.23 <u>Priority</u> \$819,654.23 <u>Unsecured</u> Case Number* 05-44640 \$819,654.23
Claim: 4003 Date Filed: 05/01/06 Docketed Total: \$7,513.50 Filing Creditor Name and Address QUALITY SOLUTIONS GROUP LLC 2296 KENMORE AVE BUFFALO NY 14207	Claim Holder Name and Address QUALITY SOLUTIONS GROUP LLC 2296 KENMORE AVE BUFFALO NY 14207 <u>Case Number*</u> 05-44481 <u>Secured</u> Priority \$7,513.50 <u>Unsecured</u> Case Number* 05-44640 \$7,513.50	Modified Total \$7,513.50 <u>Priority</u> \$7,513.50 <u>Unsecured</u> Case Number* 05-44640 \$7,513.50
Claim: 2073 Date Filed: 02/21/06 Docketed Total: \$29,268.00 Filing Creditor Name and Address QUICK CABLE CORPORATION 3700 QUICK DR FRANKSVILLE WI 53126	Claim Holder Name and Address MADISON INVESTMENT TRUST SERIES 38 6310 LAMAR AVE STE 120 OVERLAND PARK KS 66202 <u>Case Number*</u> 05-44640 <u>Secured</u> Priority \$29,268.00 <u>Unsecured</u> Case Number* 05-44640 \$29,268.00	Modified Total \$29,268.00 <u>Priority</u> \$29,268.00 <u>Unsecured</u> Case Number* 05-44640 \$29,268.00

\*See Exhibit G for a listing of debtor entities by case number

The hearing with respect to the Debtors' Thirteenth Omnibus Claims Objection to the Claims identified in this Exhibit E-1 has been adjourned to June 26, 2007 at 10:00 a.m. (prevailing Eastern time). The deadline for claimants to respond to the Debtors' objection to such Claims is 4:00 p.m. (prevailing Eastern time) on Tuesday, June 19, 2007.

**EXHIBIT E-1 - CLAIMS SUBJECT TO MODIFICATION**

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 14177 Date Filed: 07/31/06 Docketed Total: \$63,564.33 Filing Creditor Name and Address QUINN EMANUEL URQUHART OLIVER & HEDGES LLP 865 S FIGUEROA ST 10TH FL LOS ANGELES CA 90017	Claim Holder Name and Address QUINN EMANUEL URQUHART OLIVER & HEDGES LLP 865 S FIGUEROA ST 10TH FL LOS ANGELES CA 90017  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> 05-44481	Docketed Total \$63,564.33  <u>Unsecured</u> <u>Case Number*</u> <u>Secured</u> <u>Priority</u> \$63,564.33 05-44554 05-44640  <u>Unsecured</u> <u>Case Number*</u> <u>Secured</u> <u>Priority</u> \$63,564.33 05-44640
Claim: 9150 Date Filed: 07/10/06 Docketed Total: \$20,298.56 Filing Creditor Name and Address R E DIXON INC 2801 LOCKHEED WAY CARSON CITY NV 89706	Claim Holder Name and Address R E DIXON INC 2801 LOCKHEED WAY CARSON CITY NV 89706  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> 05-44481	Docketed Total \$20,298.56  <u>Unsecured</u> <u>Case Number*</u> <u>Secured</u> <u>Priority</u> \$20,298.56 05-44640 \$20,298.56
Claim: 7699 Date Filed: 06/09/06 Docketed Total: \$15,408.15 Filing Creditor Name and Address RACK PROCESSING CO INC EFT 2350 ARBOR BLVD DAYTON OH 45439-1724	Claim Holder Name and Address RACK PROCESSING CO INC EFT 2350 ARBOR BLVD DAYTON OH 45439-1724  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> 05-44481	Docketed Total \$15,408.15  <u>Unsecured</u> <u>Case Number*</u> <u>Secured</u> <u>Priority</u> \$15,408.15 05-44640 \$15,408.15
Claim: 5358 Date Filed: 05/09/06 Docketed Total: \$23,679.17 Filing Creditor Name and Address RECO EQUIPMENT INC PO BOX 160 MORRISTOWN OH 43759	Claim Holder Name and Address RECO EQUIPMENT INC PO BOX 160 MORRISTOWN OH 43759  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> 05-44481	Docketed Total \$23,679.17  <u>Unsecured</u> <u>Case Number*</u> <u>Secured</u> <u>Priority</u> \$23,679.17 05-44640 \$23,679.17

\*See Exhibit G for a listing of debtor entities by case number

The hearing with respect to the Debtors' Thirteenth Omnibus Claims Objection to the Claims identified in this Exhibit E-1 has been adjourned to June 26, 2007 at 10:00 a.m. (prevailing Eastern time). The deadline for claimants to respond to the Debtors' objection to such Claims is 4:00 p.m. (prevailing Eastern time) on June 19, 2007.

**EXHIBIT E-1 - CLAIMS SUBJECT TO MODIFICATION**

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 1636 Date Filed: 01/23/06 Docketed Total: \$8,497.73 Filing Creditor Name and Address REQUARTH LUMBER CO INC PO BOX 38 DAYTON OH 45401	Claim Holder Name and Address REQUARTH LUMBER CO INC PO BOX 38 DAYTON OH 45401 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$8,497.73 \$8,497.73	Modified Total \$8,497.73 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$8,497.73 \$8,497.73
Claim: 2387 Date Filed: 03/24/06 Docketed Total: \$61,578.63 Filing Creditor Name and Address REVENUE MANAGEMENT AS ASSIGNEE OF DETROIT HEADING LLC ONE UNIVERSITY PLZ STE 312 HACKENSACK NJ 07601	Claim Holder Name and Address REVENUE MANAGEMENT AS ASSIGNEE OF DETROIT HEADING LLC ONE UNIVERSITY PLZ STE 312 HACKENSACK NJ 07601 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$61,578.63 \$61,578.63	Modified Total \$61,578.63 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$60,876.98 \$60,876.98
Claim: 4045 Date Filed: 11/25/05 Docketed Total: \$4,691.52 Filing Creditor Name and Address RIVERSIDE CLAIMS LLC AS ASSIGNEE FOR JAN PAK HUNTSVILLE RIVERSIDE CLAIMS LLC PO BOX 626 PLANETARIUM STATION NEW YORK NY 10024	Claim Holder Name and Address RIVERSIDE CLAIMS LLC AS ASSIGNEE FOR JAN PAK HUNTSVILLE RIVERSIDE CLAIMS LLC PO BOX 626 PLANETARIUM STATION NEW YORK NY 10024 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$4,691.52 \$4,691.52	Modified Total \$4,691.52 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$4,519.20 \$4,519.20
Claim: 7031 Date Filed: 05/30/06 Docketed Total: \$11,108.98 Filing Creditor Name and Address ROBOTICS INC 2421 RTE 9 BALLSTON SPA NY 12020-4407	Claim Holder Name and Address ROBOTICS INC 2421 RTE 9 BALLSTON SPA NY 12020-4407 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$11,108.98 \$11,108.98	Modified Total \$11,108.98 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$8,568.98 \$8,568.98

\*See Exhibit G for a listing of debtor entities by case number

The hearing with respect to the Debtors' Thirteenth Omnibus Claims Objection to the Claims identified in this Exhibit E-1 has been adjourned to June 26, 2007 at 10:00 a.m. (prevailing Eastern time). The deadline for claimants to respond to the Debtors' objection to such Claims is 4:00 p.m. (prevailing Eastern time) on June 19, 2007.

**EXHIBIT E-1 - CLAIMS SUBJECT TO MODIFICATION**

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 1523 Date Filed: 01/12/06 Docketed Total: \$6,532.99 Filing Creditor Name and Address ROCHESTER GAS & ELECTRIC CORPORATION 89 EAST AVE ROCHESTER NY 14649	Claim Holder Name and Address ROCHESTER GAS & ELECTRIC CORPORATION 89 EAST AVE ROCHESTER NY 14649  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 \$6,532.99 \$6,532.99	Modified Total \$6,187.31  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 \$6,187.31 \$6,187.31
Claim: 13528 Date Filed: 07/31/06 Docketed Total: \$138,716.61 Filing Creditor Name and Address RPS TECHNOLOGIES INC 1390 VANGUARD BLVD MIAMISBURG OH 45342	Claim Holder Name and Address AMROC INVESTMENTS LLC ATTN DAVID S LINWAND ESQ 535 MADISON AVE 15TH FL NEW YORK NY 10022  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 \$138,716.61 \$138,716.61	Modified Total \$134,135.28  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 \$134,135.28 \$134,135.28
Claim: 15281 Date Filed: 07/31/06 Docketed Total: \$5,495.00 Filing Creditor Name and Address S E HUFFMAN CORP EFT 1050 HUFFMAN WAY CLOVER SC 29710	Claim Holder Name and Address S E HUFFMAN CORP EFT 1050 HUFFMAN WAY CLOVER SC 29710  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 \$5,495.00 \$5,495.00	Modified Total \$5,495.00  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 \$5,495.00 \$5,495.00
Claim: 12243 Date Filed: 07/28/06 Docketed Total: \$22,080.43 Filing Creditor Name and Address SED OSTERFIELD MECHANICAL CONTRACTORS INC SED OSTERFIELD MECHANICAL 1101 NEGLEY PL DAYTON OH 45402	Claim Holder Name and Address SED OSTERFIELD MECHANICAL CONTRACTORS INC SED OSTERFIELD MECHANICAL 1101 NEGLEY PL DAYTON OH 45402  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 \$21,195.47 \$21,195.47	Modified Total \$22,080.43  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 \$22,080.43 \$22,080.43

\*See Exhibit G for a listing of debtor entities by case number

The hearing with respect to the Debtors' Thirteenth Omnibus Claims Objection to the Claims identified in this Exhibit E-1 has been adjourned to June 26, 2007 at 10:00 a.m. (prevailing Eastern time). The deadline for claimants to respond to the Debtors' objection to such Claims is 4:00 p.m. (prevailing Eastern time) on June 19, 2007.

**EXHIBIT E-1 - CLAIMS SUBJECT TO MODIFICATION**

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 2644 Date Filed: 04/13/06 Docketed Total: \$55,050.00 Filing Creditor Name and Address SALION INC & SIERRA LIQUIDITY FUND SIERRA LIQUIDITY FUND 2699 WHITE ROAD STE 255 IRVINE CA 92614	Claim Holder Name and Address SALION INC & SIERRA LIQUIDITY FUND SIERRA LIQUIDITY FUND 2699 WHITE ROAD STE 255 IRVINE CA 92614	Modified Total \$55,050.00  <u>Case Number*</u> 05-44481 <u>Secured Priority</u>  <u>Unsecured</u> \$55,050.00  <u>Case Number*</u> 05-44640 <u>Secured Priority</u>  <u>Unsecured</u> \$55,050.00
Claim: 2120 Date Filed: 02/27/06 Docketed Total: \$97,728.50 Filing Creditor Name and Address SAMUEL SON & CO MICHELLE PRITCHARD 4334 WALDEN AVE LANCASTER NY 14086	Claim Holder Name and Address SAMUEL SON & CO MICHELLE PRITCHARD 4334 WALDEN AVE LANCASTER NY 14086	Modified Total \$97,728.50  <u>Case Number*</u> 05-44481 <u>Secured Priority</u>  <u>Unsecured</u> \$97,728.50  <u>Case Number*</u> 05-44640 <u>Secured Priority</u>  <u>Unsecured</u> \$97,728.50
Claim: 3128 Date Filed: 04/28/06 Docketed Total: \$79.60 Filing Creditor Name and Address SANWAL TECHNOLOGIES INC 4 PEUQUET PKY TONAWANDA NY 14150-2413	Claim Holder Name and Address SANWAL TECHNOLOGIES INC 4 PEUQUET PKY TONAWANDA NY 14150-2413	Modified Total \$79.60  <u>Case Number*</u> 05-44481 <u>Secured Priority</u>  <u>Unsecured</u> \$79.60  <u>Case Number*</u> 05-44640 <u>Secured Priority</u>  <u>Unsecured</u> \$79.60
Claim: 11240 Date Filed: 07/26/06 Docketed Total: \$169,826.60 Filing Creditor Name and Address SATYAM COMPUTER SERVICES LIMITED LIMITED SANJAY GUPTA 300 GALLERIA OFFICENTRE STE 322 SOUTHFIELD MI 48034	Claim Holder Name and Address SATYAM COMPUTER SERVICES LIMITED SANJAY GUPTA 300 GALLERIA OFFICENTRE STE 322 SOUTHFIELD MI 48034	Modified Total \$169,826.60  <u>Case Number*</u> 05-44481 <u>Secured Priority</u>  <u>Unsecured</u> \$169,826.60  <u>Case Number*</u> 05-44640 <u>Secured Priority</u>  <u>Unsecured</u> \$169,826.60

\*See Exhibit G for a listing of debtor entities by case number

The hearing with respect to the Debtors' Thirteenth Omnibus Claims Objection to the Claims identified in this Exhibit E-1 has been adjourned to June 26, 2007 at 10:00 a.m. (prevailing Eastern time). The deadline for claimants to respond to the Debtors' objection to such Claims is 4:00 p.m. (prevailing Eastern time) on June 19, 2007.

**EXHIBIT E-1 - CLAIMS SUBJECT TO MODIFICATION**

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 1735 Date Filed: 01/31/06 Docketed Total: \$69,421.97 Filing Creditor Name and Address SCAPA TAPES N A ATTN CARMEN FOLKES 111 GREAT POND DR WINDSOR CT 06095	Claim Holder Name and Address SCAPA TAPES N A ATTN CARMEN FOLKES 111 GREAT POND DR WINDSOR CT 06095  Case Number* 05-44481  Secured Priority \$69,421.97 \$69,421.97	Modified Total \$69,421.97  Case Number* 05-44640  Secured Priority \$69,421.97 \$69,421.97
Claim: 2696 Date Filed: 04/19/06 Docketed Total: \$15,234.88 Filing Creditor Name and Address SCHAEFER SYSTEMS INTERNATIONAL & & SIERRA LIQUIDITY FUND SIERRA LIQUIDITY FUND 2699 WHITE RD STE 255 IRVINE CA 92614  Case Number* 05-44640  Secured Priority \$15,234.88 \$15,234.88	Claim Holder Name and Address SCHAEFER SYSTEMS INTERNATIONAL & SIERRA LIQUIDITY FUND SIERRA LIQUIDITY FUND 2699 WHITE RD STE 255 IRVINE CA 92614  Case Number* 05-44640  Secured Priority \$15,234.88 \$15,234.88	Modified Total \$15,234.88  Case Number* 05-44640  Secured Priority \$15,234.88 \$15,234.88
Claim: 4878 Date Filed: 05/05/06 Docketed Total: \$2,502.07 Filing Creditor Name and Address SCHLEMMER ASSOCIATES INC 800 COMPTON RD CINCINNATI OH 45231-3846  Case Number* 05-44481  Secured Priority \$2,502.07 \$2,502.07	Claim Holder Name and Address SCHLEMMER ASSOCIATES INC 800 COMPTON RD CINCINNATI OH 45231-3846  Case Number* 05-44640  Secured Priority \$2,502.07 \$2,502.07	Modified Total \$2,502.07  Case Number* 05-44640  Secured Priority \$2,502.07 \$2,502.07
Claim: 926 Date Filed: 11/29/05 Docketed Total: \$8,013.77 Filing Creditor Name and Address SCHMITT INDUSTRIES INC ATTN MICHAEL S MCAFEE 2765 NW NICOLAI PORTLAND OR 97210  Case Number* 05-44481  Secured Priority \$8,013.77 \$8,013.77	Claim Holder Name and Address SCHMITT INDUSTRIES INC ATTN MICHAEL S MCAFEE 2765 NW NICOLAI PORTLAND OR 97210  Case Number* 05-44640  Secured Priority \$8,013.77 \$8,013.77	Modified Total \$8,013.77  Case Number* 05-44640  Secured Priority \$8,013.77 \$8,013.77

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The hearing with respect to the Debtors' Thirteenth Omnibus Claims Objection to the Claims identified in this Exhibit E-1 has been adjourned to June 26, 2007 at 10:00 a.m. (prevailing Eastern time). The deadline for claimants to respond to the Debtors' objection to such Claims is 4:00 p.m. (prevailing Eastern time) on June 19, 2007.

**EXHIBIT E-1 - CLAIMS SUBJECT TO MODIFICATION**

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 7076 Date Filed: 05/30/06 Docketed Total: \$38,853.06 Filing Creditor Name and Address SCOTTISSUE INC 3249 DRYDEN RD DAYTON OH 45439	Claim Holder Name and Address SCOTTISSUE INC 3249 DRYDEN RD DAYTON OH 45439 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u>	Docketed Total \$38,853.06 <u>Unsecured</u> \$38,853.06 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u>
Claim: 9585 Date Filed: 07/17/06 Docketed Total: \$81,300.76 Filing Creditor Name and Address SEAL & DESIGN INC 4015 CASTILLO PKY CLARENCE NY 14031	Claim Holder Name and Address SEAL & DESIGN INC 4015 CASTILLO PKY CLARENCE NY 14031 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u>	Docketed Total \$81,300.76 <u>Unsecured</u> \$81,300.76 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u>
Claim: 10398 Date Filed: 07/24/06 Docketed Total: \$25,106.75 Filing Creditor Name and Address SHEFFIELD MEASUREMENT INC KEVIN MCBRIDE 250 CIRCUIT DR NO KINGSTOWN RI 02852	Claim Holder Name and Address SHEFFIELD MEASUREMENT INC KEVIN MCBRIDE 250 CIRCUIT DR NO KINGSTOWN RI 02852 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u>	Docketed Total \$25,106.75 <u>Unsecured</u> \$25,106.75 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u>
Claim: 14662 Date Filed: 07/31/06 Docketed Total: \$7,254.97 Filing Creditor Name and Address SIERRA LIQUIDITY FUND LLC ASSIGNEE PUMP PROS INC ASSIGNOR SIERRA LIQUIDITY FUND 2699 WHITE RD STE 255 IRVINE CA 92614	Claim Holder Name and Address SIERRA LIQUIDITY FUND LLC ASSIGNEE PUMP PROS INC ASSIGNOR SIERRA LIQUIDITY FUND 2699 WHITE RD STE 255 IRVINE CA 92614 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u>	Docketed Total \$7,254.97 <u>Unsecured</u> \$7,254.97 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u>

\*See Exhibit G for a listing of debtor entities by case number

The hearing with respect to the Debtors' Thirteenth Omnibus Claims Objection to the Claims identified in this Exhibit E-1 has been adjourned to June 26, 2007 at 10:00 a.m. (prevailing Eastern time). The deadline for claimants to respond to the Debtors' objection to such Claims is 4:00 p.m. (prevailing Eastern time) on June 19, 2007.

**EXHIBIT E-1 - CLAIMS SUBJECT TO MODIFICATION**

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 9695 Date Filed: 07/18/06 Docketed Total: \$116,779.47 Filing Creditor Name and Address SOUTHERN STATES CHEMICAL PO BOX 546 SAVANNAH GA 31402	Claim Holder Name and Address SOUTHERN STATES CHEMICAL PO BOX 546 SAVANNAH GA 31402 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u>	Docketed Total \$116,779.47 <u>Unsecured</u> \$116,779.47 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$116,594.95 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$116,594.95
Claim: 16446 Date Filed: 05/30/06 Docketed Total: \$144,962.44 Filing Creditor Name and Address SOUTHWIRE COMPANY BARBARA ELLIS-MONRO, ESQ. SMITH, GAMBLELL & RUSSELL, LLP 1230 PEACHTREE STREET, N.E., SUITE 3100 ATLANTA GA 30309-3592	Claim Holder Name and Address CONTRARIAN FUNDS LLC ATTN ALPA JIMENEZ 411 W PUTNAM AVE STE 225 GREENWICH CT 06830 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u>	Docketed Total \$144,962.44 <u>Unsecured</u> \$144,962.44 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$140,274.95 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$140,274.95
Claim: 14136 Date Filed: 07/31/06 Docketed Total: \$91,770.01 Filing Creditor Name and Address SPCP GROUP LLC AS ASSIGNEE OF KANE MAGNETICS GMBH BRIAN JARMAIN TWO GREENWICH PLZ 1ST FL GREENWICH CT 06830 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u>	Claim Holder Name and Address SPCP GROUP LLC AS ASSIGNEE OF KANE MAGNETICS GMBH BRIAN JARMAIN TWO GREENWICH PLZ 1ST FL GREENWICH CT 06830 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u>	Docketed Total \$91,770.01 <u>Unsecured</u> \$91,770.01 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$91,704.36 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$91,704.36
Claim: 14138 Date Filed: 07/31/06 Docketed Total: \$430,748.18 Filing Creditor Name and Address SPCP GROUP LLC AS ASSIGNEE OF PRECISION DIE & STAMPING INC ATTN BRIAN JARMAIN TWO GREENWICH PLZ 1ST FL GREENWICH CT 06830 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u>	Claim Holder Name and Address SPCP GROUP LLC AS ASSIGNEE OF PRECISION DIE & STAMPING INC ATTN BRIAN JARMAIN TWO GREENWICH PLZ 1ST FL GREENWICH CT 06830 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u>	Docketed Total \$430,748.18 <u>Unsecured</u> \$430,748.18 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$314,358.90 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$314,358.90

\*See Exhibit G for a listing of debtor entities by case number

The hearing with respect to the Debtors' Thirteenth Omnibus Claims Objection to the Claims identified in this Exhibit E-1 has been adjourned to June 26, 2007 at 10:00 a.m. (prevailing Eastern time). The deadline for claimants to respond to the Debtors' objection to such Claims is 4:00 p.m. (prevailing Eastern time) on June 19, 2007.

**EXHIBIT E-1 - CLAIMS SUBJECT TO MODIFICATION**

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 11963 Date Filed: 07/28/06 Docketed Total: \$101,068.30 Filing Creditor Name and Address SPECIAL DEVICES INCORPORATED 14370 WHITE SAGE RD MOORPARK CA 93021	Claim Holder Name and Address SPECIAL DEVICES INCORPORATED 14370 WHITE SAGE RD MOORPARK CA 93021 <u>Case Number*</u> 05-44481 <u>Secured</u> _____ <u>Priority</u> _____ <u>Unsecured</u> \$101,068.30 <u>Docketed Total</u> \$101,068.30 <u>Modified Total</u> \$80,347.05 <u>Priority</u> _____ <u>Secured</u> _____ <u>Unsecured</u> \$80,347.05	Claim Holder Name and Address SPECIAL DEVICES INCORPORATED 14370 WHITE SAGE RD MOORPARK CA 93021 <u>Case Number*</u> 05-44481 <u>Secured</u> _____ <u>Priority</u> _____ <u>Unsecured</u> \$101,068.30 <u>Docketed Total</u> \$101,068.30 <u>Modified Total</u> \$80,347.05 <u>Priority</u> _____ <u>Secured</u> _____ <u>Unsecured</u> \$80,347.05
Claim: 8444 Date Filed: 06/23/06 Docketed Total: \$820.00 Filing Creditor Name and Address SPECIALTY HEAT TREATING CO INC 3700 EASTERN AVE SE GRAND RAPIDS MI 49508-241	Claim Holder Name and Address FAIR HARBOR CAPITAL LLC 875 AVE OF THE AMERICAS STE 2305 NEW YORK NY 10001 <u>Case Number*</u> 05-44481 <u>Secured</u> _____ <u>Priority</u> _____ <u>Unsecured</u> \$820.00 <u>Docketed Total</u> \$820.00 <u>Modified Total</u> \$820.00 <u>Priority</u> _____ <u>Secured</u> _____ <u>Unsecured</u> \$820.00	Claim Holder Name and Address FAIR HARBOR CAPITAL LLC 875 AVE OF THE AMERICAS STE 2305 NEW YORK NY 10001 <u>Case Number*</u> 05-44481 <u>Secured</u> _____ <u>Priority</u> _____ <u>Unsecured</u> \$820.00 <u>Docketed Total</u> \$820.00 <u>Modified Total</u> \$820.00 <u>Priority</u> _____ <u>Secured</u> _____ <u>Unsecured</u> \$820.00
Claim: 10955 Date Filed: 07/26/06 Docketed Total: \$126,623.88 Filing Creditor Name and Address SPEED TECH CORPORATION NO 568 SEC 1 MIN SHENG N RD KWEILISHAN HSIANG TAOYUAN HSIEN TAIWAN, PROVINCE OF CHINA <u>Case Number*</u> 05-44640 <u>Secured</u> _____ <u>Priority</u> _____ <u>Unsecured</u> \$126,623.88 <u>Docketed Total</u> \$126,623.88 <u>Modified Total</u> \$113,350.13 <u>Priority</u> _____ <u>Secured</u> _____ <u>Unsecured</u> \$113,350.13	Claim Holder Name and Address SPEED TECH CORPORATION NO 568 SEC 1 MIN SHENG N RD KWEILISHAN HSIANG TAOYUAN HSIEN TAIWAN, PROVINCE OF CHINA <u>Case Number*</u> 05-44640 <u>Secured</u> _____ <u>Priority</u> _____ <u>Unsecured</u> \$126,623.88 <u>Docketed Total</u> \$126,623.88 <u>Modified Total</u> \$113,350.13 <u>Priority</u> _____ <u>Secured</u> _____ <u>Unsecured</u> \$113,350.13	Claim Holder Name and Address SPEED TECH CORPORATION NO 568 SEC 1 MIN SHENG N RD KWEILISHAN HSIANG TAOYUAN HSIEN TAIWAN, PROVINCE OF CHINA <u>Case Number*</u> 05-44640 <u>Secured</u> _____ <u>Priority</u> _____ <u>Unsecured</u> \$126,623.88 <u>Docketed Total</u> \$126,623.88 <u>Modified Total</u> \$113,350.13 <u>Priority</u> _____ <u>Secured</u> _____ <u>Unsecured</u> \$113,350.13
Claim: 10956 Date Filed: 07/26/06 Docketed Total: \$191,139.00 Filing Creditor Name and Address SPEED TECH CORPORATION NO 568 SEC 1 MIN SHENG N RD KWEILISHAN HSIANG TAOYUAN HSIEN TAIWAN, PROVINCE OF CHINA <u>Case Number*</u> 05-44539 <u>Secured</u> _____ <u>Priority</u> _____ <u>Unsecured</u> \$191,139.00 <u>Docketed Total</u> \$191,139.00 <u>Modified Total</u> \$71,139.00 <u>Priority</u> _____ <u>Secured</u> _____ <u>Unsecured</u> \$71,139.00	Claim Holder Name and Address SPEED TECH CORPORATION NO 568 SEC 1 MIN SHENG N RD KWEILISHAN HSIANG TAOYUAN HSIEN TAIWAN, PROVINCE OF CHINA <u>Case Number*</u> 05-44539 <u>Secured</u> _____ <u>Priority</u> _____ <u>Unsecured</u> \$191,139.00 <u>Docketed Total</u> \$191,139.00 <u>Modified Total</u> \$71,139.00 <u>Priority</u> _____ <u>Secured</u> _____ <u>Unsecured</u> \$71,139.00	Claim Holder Name and Address SPEED TECH CORPORATION NO 568 SEC 1 MIN SHENG N RD KWEILISHAN HSIANG TAOYUAN HSIEN TAIWAN, PROVINCE OF CHINA <u>Case Number*</u> 05-44539 <u>Secured</u> _____ <u>Priority</u> _____ <u>Unsecured</u> \$191,139.00 <u>Docketed Total</u> \$191,139.00 <u>Modified Total</u> \$71,139.00 <u>Priority</u> _____ <u>Secured</u> _____ <u>Unsecured</u> \$71,139.00

\*See Exhibit G for a listing of debtor entities by case number.

The hearing with respect to the Debtors' Thirteenth Omnibus Claims Objection to the Claims identified in this Exhibit E-1 has been adjourned to June 26, 2007 at 10:00 a.m. (prevailing Eastern time). The deadline for claimants to respond to the Debtors' objection to such Claims is 4:00 p.m. (prevailing Eastern time) on

**EXHIBIT E-1 - CLAIMS SUBJECT TO MODIFICATION**

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 209 Date Filed: 10/31/05 Docketed Total: \$856.00 Filing Creditor Name and Address STAR SU STAR CUTTER COMPANY AKA STAR CUT SALES GOLD STAR COATING AND STAR SU LLC STAR SU STAR CUTTER COMPANY 23461 INDUSTRIAL PARK DR FARMINGTON HILLS MI 48335	Claim Holder Name and Address STAR SU STAR CUTTER COMPANY AKA STAR CUT SALES GOLD STAR COATING AND STAR SU LLC STAR SU STAR CUTTER COMPANY 23461 INDUSTRIAL PARK DR FARMINGTON HILLS MI 48335 <u>Case Number*</u> 05-44481 <u>Secured</u> Priority \$856.00	Modified Total \$856.00 <u>Unsecured</u> \$856.00 <u>Case Number*</u> 05-44640 <u>Secured</u> Priority \$856.00
Claim: 10178 Date Filed: 07/21/06 Docketed Total: \$3,229.00 Filing Creditor Name and Address STUART IRBY C CO 6.40179E+008 815 S STATE ST PO BOX 1819 JACKSON MS 19215-1819	Claim Holder Name and Address ARGO PARTNERS 12 W 37TH ST 9TH FL NEW YORK NY 10018 <u>Case Number*</u> 05-44481 <u>Secured</u> Priority \$3,229.00	Modified Total \$3,229.00 <u>Unsecured</u> \$3,229.00 <u>Case Number*</u> 05-44640 <u>Secured</u> Priority \$3,229.00
Claim: 6336 Date Filed: 05/19/06 Docketed Total: \$6,720.00 Filing Creditor Name and Address SUNAPEE CHEMICAL INC PO BOX 684 WOOSTER OH 44691	Claim Holder Name and Address SUNAPEE CHEMICAL INC PO BOX 684 WOOSTER OH 44691 <u>Case Number*</u> 05-44481 <u>Secured</u> Priority \$6,720.00	Modified Total \$6,720.00 <u>Unsecured</u> \$6,720.00 <u>Case Number*</u> 05-44640 <u>Secured</u> Priority \$6,720.00
Claim: 8770 Date Filed: 06/29/06 Docketed Total: \$26,343.82 Filing Creditor Name and Address SURFACE COMBUSTION INC THOMAS C MCCLAIN PO BOX 428 1700 INDIAN WOOD CIRCLE MAUMEE OH 43537-0428	Claim Holder Name and Address SURFACE COMBUSTION INC THOMAS C MCCLAIN PO BOX 428 1700 INDIAN WOOD CIRCLE MAUMEE OH 43537-0428 <u>Case Number*</u> 05-44481 <u>Secured</u> Priority \$26,343.82	Modified Total \$26,343.82 <u>Unsecured</u> \$26,343.82 <u>Case Number*</u> 05-44640 <u>Secured</u> Priority \$26,343.82

\*See Exhibit G for a listing of debtor entities by case number

The hearing with respect to the Debtors' Thirteenth Omnibus Claims Objection to the Claims identified in this Exhibit E-1 has been adjourned to June 26, 2007 at 10:00 a.m. (prevailing Eastern time). The deadline for claimants to respond to the Debtors' objection to such Claims is 4:00 p.m. (prevailing Eastern time) on June 19, 2007.

**EXHIBIT E-1 - CLAIMS SUBJECT TO MODIFICATION**

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 16358 Date Filed: 10/10/06 Docketed Total: \$44,188.02 Filing Creditor Name and Address T S EXPEDITING SERVICE INC DBA TRI STATE EXPEDITED SERVICE INC PO BOX 307 SCATSCI PERRYSBURG OH 43552	Claim Holder Name and Address T S EXPEDITING SERVICE INC DBA TRI STATE EXPEDITED SERVICE INC PO BOX 307 SCATSCI PERRYSBURG OH 43552 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u> \$44,188.02	Modified Total \$44,188.02 <u>Unsecured</u> \$44,188.02 <u>Case Number*</u> 05-44612 05-44640 <u>Secured</u> <u>Priority</u> \$44,188.02
Claim: 1341 Date Filed: 12/28/05 Docketed Total: \$23,917.01 Filing Creditor Name and Address TAPCO PRODUCTS INC PO BOX 42395 CINCINNATI OH 45244	Claim Holder Name and Address TAPCO PRODUCTS INC PO BOX 42395 CINCINNATI OH 45244 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u> \$23,917.01	Modified Total \$23,917.01 <u>Unsecured</u> \$23,917.01 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> \$23,917.01
Claim: 1353 Date Filed: 12/28/05 Docketed Total: \$53,943.12 Filing Creditor Name and Address TDS AUTOMOTIVE US INC 2851 HIGH MEADOW CIR STE 250 AUBURN HILLS MI 48326	Claim Holder Name and Address TDS AUTOMOTIVE US INC 2851 HIGH MEADOW CIR STE 250 AUBURN HILLS MI 48326 <u>Case Number*</u> 05-44558 <u>Secured</u> <u>Priority</u> \$53,943.12	Modified Total \$53,943.12 <u>Unsecured</u> \$53,943.12 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> \$53,943.12
Claim: 1576 Date Filed: 01/18/06 Docketed Total: \$98,962.60 Filing Creditor Name and Address TEGAL CORPORATION 2001 S MC DOWELL BLVD PETALUMA CA 94954	Claim Holder Name and Address TEGAL CORPORATION 2001 S MC DOWELL BLVD PETALUMA CA 94954 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u> \$98,962.60	Modified Total \$98,962.60 <u>Unsecured</u> \$98,962.60 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> \$98,962.60

\*See Exhibit G for a listing of debtor entities by case number

The hearing with respect to the Debtors' Thirteenth Omnibus Claims Objection to the Claims identified in this Exhibit E-1 has been adjourned to June 26, 2007 at 10:00 a.m. (prevailing Eastern time). The deadline for claimants to respond to the Debtors' objection to such Claims is 4:00 p.m. (prevailing Eastern time) on June 19, 2007.

**EXHIBIT E-1 - CLAIMS SUBJECT TO MODIFICATION**

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 8521 Date Filed: 06/26/06 Docketed Total: \$13,464.00 Filing Creditor Name and Address TENAXOL INC 5801 W NATIONAL AVE MILWAUKEE WI 53214-3492	Claim Holder Name and Address TENAXOL INC 5801 W NATIONAL AVE MILWAUKEE WI 53214-3492 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u>	Docketed Total \$13,464.00 <u>Unsecured</u> \$13,464.00 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u>
Claim: 8527 Date Filed: 06/26/06 Docketed Total: \$1,409.10 Filing Creditor Name and Address TENAXOL INC 5801 W NATIONAL AVE MILWAUKEE WI 53214-3447	Claim Holder Name and Address TENAXOL INC 5801 W NATIONAL AVE MILWAUKEE WI 53214-3447 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u>	Docketed Total \$1,409.10 <u>Unsecured</u> \$1,409.10 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u>
Claim: 1758 Date Filed: 02/03/06 Docketed Total: \$29,633.67 Filing Creditor Name and Address TEST AMERICA ANALYTICAL TESTING 1380 BUSCH PARKWAY BUFFALO GROVE IL 60089	Claim Holder Name and Address TEST AMERICA ANALYTICAL TESTING 1380 BUSCH PARKWAY BUFFALO GROVE IL 60089 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u>	Docketed Total \$29,633.67 <u>Unsecured</u> \$29,633.67 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u>
Claim: 16583 Date Filed: 03/20/07 Docketed Total: \$206,964.00 Filing Creditor Name and Address TESTEQUITY INC ATTN ALEX BULKE 2450 TURQUOISE CIR THOUSAND OAKS CA 91320	Claim Holder Name and Address TESTEQUITY INC ATTN ALEX BULKE 2450 TURQUOISE CIR THOUSAND OAKS CA 91320 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u>	Docketed Total \$206,964.00 <u>Unsecured</u> \$206,964.00 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u>

\*See Exhibit G for a listing of debtor entities by case number

The hearing with respect to the Debtors' Thirteenth Omnibus Claims Objection to the Claims identified in this Exhibit E-1 has been adjourned to June 26, 2007 at 10:00 a.m. (prevailing Eastern time). The deadline for claimants to respond to the Debtors' objection to such Claims is 4:00 p.m. (prevailing Eastern time) on June 19, 2007.

**EXHIBIT E-1 - CLAIMS SUBJECT TO MODIFICATION**

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 10373 Date Filed: 07/24/06 Docketed Total: \$61,309.20 Filing Creditor Name and Address THE DAYTON POWER AND LIGHT COMPANY 1065 WOODMAN DR DAYTON OH 45432	Claim Holder Name and Address Docketed Total THE DAYTON POWER AND LIGHT COMPANY 1065 WOODMAN DR DAYTON OH 45432 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u> \$61,309.20	Modified Total \$37,272.92 <u>Unsecured</u> \$37,272.92 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> \$37,272.92
Claim: 1110 Date Filed: 12/12/05 Docketed Total: \$42,905.53 Filing Creditor Name and Address THIELLENHAUS MICROFINISH CORPORATION ATTN MS JOAN COBLENTZ 42925 W NINE MILE RD NOVI MI 48375	Claim Holder Name and Address Docketed Total THIELLENHAUS MICROFINISH CORPORATION ATTN MS JOAN COBLENTZ 42925 W NINE MILE RD NOVI MI 48375 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u> \$42,905.53	Modified Total \$18,324.04 <u>Unsecured</u> \$18,324.04 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> \$18,324.04
Claim: 11538 Date Filed: 07/27/06 Docketed Total: \$5,226.75 Filing Creditor Name and Address THIERICA EQUIPMENT CORP 900 CLANCY AVE NE GRAND RAPIDS MI 49503	Claim Holder Name and Address Docketed Total THIERICA EQUIPMENT CORP 900 CLANCY AVE NE GRAND RAPIDS MI 49503 <u>Case Number*</u> 05-44589 <u>Secured</u> <u>Priority</u> \$5,226.75	Modified Total \$5,226.75 <u>Unsecured</u> \$5,226.75 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> \$5,226.75
Claim: 2691 Date Filed: 04/19/06 Docketed Total: \$10,701.40 Filing Creditor Name and Address THREE 60 PRODUCTIONS & SIERRA LIQUIDITY FUND SIERRA LIQUIDITY FUND 2699 WHITE RD STE 255 IRVINE CA 92614 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> \$10,701.40	Claim Holder Name and Address Docketed Total THREE 60 PRODUCTIONS & SIERRA LIQUIDITY FUND SIERRA LIQUIDITY FUND 2699 WHITE RD STE 255 IRVINE CA 92614 <u>Unsecured</u> \$10,701.40 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> \$10,701.40	Modified Total \$4,274.40 <u>Unsecured</u> \$4,274.40 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> \$4,274.40

\*See Exhibit G for a listing of debtor entities by case number

The hearing with respect to the Debtors' Thirteenth Omnibus Claims Objection to the Claims identified in this Exhibit E-1 has been adjourned to June 26, 2007 at 10:00 a.m. (prevailing Eastern time). The deadline for claimants to respond to the Debtors' objection to such Claims is 4:00 p.m. (prevailing Eastern time) on June 19, 2007.

**EXHIBIT E-1 - CLAIMS SUBJECT TO MODIFICATION**

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 11743 Date Filed: 07/27/06 Docketed Total: \$1,777,501.48 Filing Creditor Name and Address TI GROUP AUTOMOTIVE SYSTEMS LLC TIMOTHY GUERRIERO ESO GENERAL COUNSEL & COMPANY SECRETARY TI AUTOMOTIVE 12345 E NINE MILE RD WARREN MI 48089-2614	Claim Holder Name and Address JEMORGAN CHASE BANK NA NEELIMA VELUVOLU 270 PARK AVE 17TH FL NEW YORK NY 10017  Case Number* 05-44640  Secured  Priority	Docketed Total \$1,777,501.48  Unsecured \$1,777,501.48  Secured  Case Number* 05-44640  Priority
Claim: 1755 Date Filed: 02/03/06 Docketed Total: \$229,282.43 Filing Creditor Name and Address TITAN PLASTICS GROUP INC 8051 MOORSBRIDGE PORTAGE MI 49024	Claim Holder Name and Address TITAN PLASTICS GROUP INC 8051 MOORSBRIDGE PORTAGE MI 49024  Case Number* 05-44481  Secured  Priority	Docketed Total \$229,282.43  Unsecured \$229,282.43  Secured  Case Number* 05-44640  Priority
Claim: 10815 Date Filed: 07/25/06 Docketed Total: \$2,003.55 Filing Creditor Name and Address TOTAL FILTRATION SERVICES INC 2725 COMMERCE PKWY AUBURN HILLS MI 48326	Claim Holder Name and Address TOTAL FILTRATION SERVICES INC 2725 COMMERCE PKWY AUBURN HILLS MI 48326  Case Number* 05-44482  Secured  Priority	Docketed Total \$2,003.55  Unsecured \$2,003.55  Secured  Case Number* 05-44640  Priority
Claim: 13501 Date Filed: 07/25/06 Docketed Total: \$49,655.16 Filing Creditor Name and Address TRANE COMPANY DIV OF AMERICAN STANDARD INC 3600 PAMMEL CREEK RD LA CROSSE WI 54601	Claim Holder Name and Address TRANE COMPANY DIV OF AMERICAN STANDARD INC 3600 PAMMEL CREEK RD LA CROSSE WI 54601  Case Number* 05-44481  Secured  Priority	Docketed Total \$49,655.16  Unsecured \$49,655.16  Secured  Case Number* 05-44640  Priority

\*See Exhibit G for a listing of debtor entities by case number

The hearing with respect to the Debtors' Thirteenth Omnibus Claims Objection to the Claims identified in this Exhibit E-1 has been adjourned to June 26, 2007 at 10:00 a.m. (prevailing Eastern time). The deadline for claimants to respond to the Debtors' objection to such Claims is 4:00 p.m. (prevailing Eastern time) on June 19, 2007.

**EXHIBIT E-1 - CLAIMS SUBJECT TO MODIFICATION**

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 2676 Date Filed: 04/18/06 Docketed Total: \$5,572.96 Filing Creditor Name and Address TRANSFER TOOL PRODUCTS INC CO THOMAS G KING & DS HOLMGREN KREIS ENDERLE CALLANDER & HUDGINS E PO BOX 4010 KALAMAZOO MI 49003-4010	Claim Holder Name and Address TRANSFER TOOL PRODUCTS INC CO THOMAS G KING & DS HOLMGREN KREIS ENDERLE CALLANDER & HUDGINS E PO BOX 4010 KALAMAZOO MI 49003-4010  Case Number* 05-44481  Secured Priority Unsecured \$5,572.96	Modified Total \$5,572.96  Case Number* 05-44640  Secured Priority Unsecured \$5,572.96
Claim: 2678 Date Filed: 04/18/06 Docketed Total: \$4,623.40 Filing Creditor Name and Address TRANSFER TOOL PRODUCTS INC CO THOMAS G KING & DS HOLMGREN KREIS ENDERLE CALLANDER & HUDGINS E PO BOX 4010 KALAMAZOO MI 49003-4010	Claim Holder Name and Address TRANSFER TOOL PRODUCTS INC CO THOMAS G KING & DS HOLMGREN KREIS ENDERLE CALLANDER & HUDGINS E PO BOX 4010 KALAMAZOO MI 49003-4010  Case Number* 05-44481  Secured Priority Unsecured \$4,623.40	Modified Total \$4,623.40  Case Number* 05-44640  Secured Priority Unsecured \$4,623.40
Claim: 1475 Date Filed: 01/09/06 Docketed Total: \$1,000.00 Filing Creditor Name and Address TREASURER STATE OF OHIO ATTN ROBERT LEIDY OHIO DEPARTMENT OF HEALTH 161 SOUTH HIGH ST STE 400 AKRON OH 44308	Claim Holder Name and Address TREASURER STATE OF OHIO ATTN ROBERT LEIDY OHIO DEPARTMENT OF HEALTH 161 SOUTH HIGH ST STE 400 AKRON OH 44308  Case Number* 05-44481  Secured Priority Unsecured \$1,000.00	Modified Total \$1,000.00  Case Number* 05-44640  Secured Priority Unsecured \$1,000.00

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The hearing with respect to the Debtors' Thirteenth Omnibus Claims Objection to the Claims identified in this Exhibit E-1 has been adjourned to June 26, 2007 at 10:00 a.m. (prevailing Eastern time). The deadline for claimants to respond to the Debtors' objection to such Claims is 4:00 p.m. (prevailing Eastern time) on June 19, 2007.

**EXHIBIT E-1 - CLAIMS SUBJECT TO MODIFICATION**

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED			CLAIM AS MODIFIED		
Claim: 8075	Claim Holder Name and Address	Docketed Total	\$21,230.04	Modified Total	\$20,808.24	
Date Filed: 06/16/06 Docketed Total: \$21,230.04 Filing Creditor Name and Address TRUPAR AMERICA BRIAN BELBACK 160 WILSON RD BENTLEYVILLE PA 15314	<u>Case Number*</u> 05-44481	<u>Secured</u> <u>Priority</u>	<u>Unsecured</u> Case Number* 05-44640	<u>Secured</u> <u>Priority</u>	<u>Unsecured</u> Case Number* 05-44640	
			\$21,230.04	\$21,230.04	\$20,808.24	\$20,808.24
Claim: 1793 Date Filed: 02/06/06 Docketed Total: \$39,726.30 Filing Creditor Name and Address UNITED ROAD SERVICES INC DBA PILOT TRANSPORT ATTN BILL COLE PO BOX 258 BRIGHTON MI 48116	<u>Case Number*</u> 05-44481	<u>Secured</u> <u>Priority</u>	<u>Unsecured</u> Case Number* 05-44640	<u>Secured</u> <u>Priority</u>	<u>Unsecured</u> Case Number* 05-44640	
			\$39,726.30	\$39,726.30	\$39,726.30	\$39,726.30
Claim: 15350 Date Filed: 07/31/06 Docketed Total: \$30,000.00 Filing Creditor Name and Address UNIVERSITY OF ILLINOIS THE OFFICE OF BUSINESS AFFAIRS GRANT & CONTRACTS 109 COBLE H 801 S WRIGHT ST RMT CHG 5 01 CHICAGO IL 61820	<u>Case Number*</u> 05-44481	<u>Secured</u> <u>Priority</u>	<u>Unsecured</u> Case Number* 05-44640	<u>Secured</u> <u>Priority</u>	<u>Unsecured</u> Case Number* 05-44640	
			\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00
Claim: 5454 Date Filed: 05/10/06 Docketed Total: \$1,643.70 Filing Creditor Name and Address UPPER PENINSULA POWER COMPANY PO BOX 19076 GREEN BAY WI 54307-9076	<u>Case Number*</u> 05-44481	<u>Secured</u> <u>Priority</u>	<u>Unsecured</u> Case Number* 05-44640	<u>Secured</u> <u>Priority</u>	<u>Unsecured</u> Case Number* 05-44640	
			\$1,643.70	\$1,643.70	\$1,643.70	\$1,643.70

\*See Exhibit G for a listing of debtor entities by case number

The hearing with respect to the Debtors' Thirteenth Omnibus Claims Objection to the Claims identified in this Exhibit E-1 has been adjourned to June 26, 2007 at 10:00 a.m. (prevailing Eastern time). The deadline for claimants to respond to the Debtors' objection to such Claims is 4:00 p.m. (prevailing Eastern time) on June 19, 2007.

**EXHIBIT E-1 - CLAIMS SUBJECT TO MODIFICATION**

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 7084 Date Filed: 05/30/06 Docketed Total: \$21.78 Filing Creditor Name and Address USA MOBILE COMMUNICATIONS USA MOBILITY METROCALL ARCH WIRELESSES 900 E HEINBERG ST PENSACOLA FL 32502	Claim Holder Name and Address USA MOBILE COMMUNICATIONS USA MOBILITY METROCALL ARCH WIRELESSES 890 E HEINBERG ST PENSACOLA FL 32502 <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481	Modified Total \$21.78 <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44624 \$21.78
Claim: 11030 Date Filed: 07/26/06 Docketed Total: \$1,372.28 Filing Creditor Name and Address VECTREN ENERGY DELIVERY ATTN: SHARON ARMSTRONG PO BOX 209 EVANSVILLE IN 47702	Claim Holder Name and Address VECTREN ENERGY DELIVERY ATTN: SHARON ARMSTRONG PO BOX 209 EVANSVILLE IN 47702 <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481	Modified Total \$1,372.28 <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 \$1,372.28
Claim: 11031 Date Filed: 07/26/06 Docketed Total: \$777.39 Filing Creditor Name and Address VECTREN ENERGY DELIVERY ATTN: SHARON ARMSTRONG PO BOX 209 EVANSVILLE IN 47702	Claim Holder Name and Address VECTREN ENERGY DELIVERY ATTN: SHARON ARMSTRONG PO BOX 209 EVANSVILLE IN 47702 <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481	Modified Total \$777.39 <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 \$777.39
Claim: 11037 Date Filed: 07/26/06 Docketed Total: \$1,092.16 Filing Creditor Name and Address VECTREN ENERGY DELIVERY ATTN: SHARON ARMSTRONG PO BOX 209 EVANSVILLE IN 47702	Claim Holder Name and Address VECTREN ENERGY DELIVERY ATTN: SHARON ARMSTRONG PO BOX 209 EVANSVILLE IN 47702 <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640	Modified Total \$1,092.16 <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 \$1,092.16

\*See Exhibit G for a listing of debtor entities by case number

The hearing with respect to the Debtors' Thirteenth Omnibus Claims Objection to the Claims identified in this Exhibit E-1 has been adjourned to June 26, 2007 at 10:00 a.m. (prevailing Eastern time). The deadline for claimants to respond to the Debtors' objection to such Claims is 4:00 p.m. (prevailing Eastern time) on June 19, 2007.

**EXHIBIT E-1 - CLAIMS SUBJECT TO MODIFICATION**

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 13457 Date Filed: 07/31/06 Docketed Total: \$379,947.09 Filing Creditor Name and Address VEHMA INTERNATIONAL OF AMERICAN INC SCHAFFER AND WEINER PLLC 40950 WOODWARD AVE STE 100 BLOOMFIELD HILLS MI 48304	Claim Holder Name and Address VEHMA INTERNATIONAL OF AMERICAN INC SCHAFFER AND WEINER PLLC 40950 WOODWARD AVE SITE 100 BLOOMFIELD HILLS MI 48304 <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 \$379,947.09 \$379,947.09	Modified Total \$245,137.69 <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 \$245,137.69 \$245,137.69
Claim: 9471 Date Filed: 07/13/06 Docketed Total: \$38,735.12 Filing Creditor Name and Address VETTE CORP 2 WALL ST 4 TH FL MANCHESTER NH 03101	Claim Holder Name and Address VETTE CORP 2 WALL ST 4 TH FL MANCHESTER NH 03101 <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481	Modified Total \$12,705.52 <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 \$12,705.52 \$12,705.52
Claim: 9452 Date Filed: 07/13/06 Docketed Total: \$2,675,676.21 Filing Creditor Name and Address VISHAY AMERICAS INC ATTN MARION R HUBBARD 1 GREENWICH PL SHELTON CT 06484	Claim Holder Name and Address VISHAY AMERICAS INC ATTN MARION R HUBBARD 1 GREENWICH PL SHELTON CT 06484 <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481	Modified Total \$92,156.46 <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 \$92,156.46 \$92,156.46
Claim: 6561 Date Filed: 05/22/06 Docketed Total: \$119,243.50 Filing Creditor Name and Address VITRONICS SOLTEC 2 MARIN WAY STRATHAM NH 03885	Claim Holder Name and Address VITRONICS SOLTEC 2 MARIN WAY STRATHAM NH 03885 <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640	Modified Total \$54,359.40 <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 \$54,359.40 \$54,359.40

\*See Exhibit G for a listing of debtor entities by case number

The hearing with respect to the Debtors' Thirteenth Omnibus Claims Objection to the Claims identified in this Exhibit E-1 has been adjourned to June 26, 2007 at 10:00 a.m. (prevailing Eastern time). The deadline for claimants to respond to the Debtors' objection to such Claims is 4:00 p.m. (prevailing Eastern time) on June 19, 2007.

**EXHIBIT E-1 - CLAIMS SUBJECT TO MODIFICATION**

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 11393 Date Filed: 07/27/06 Docketed Total: \$54,050.82 Filing Creditor Name and Address VORYS SATER SEYMOUR AND PEASE LLP C/O RANDALL D LATOUR ESQ 52 E GAY ST PO BOX 1008 COLUMBUS OH 43215	Claim Holder Name and Address VORYS SATER SEYMOUR AND PEASE LLP 52 E GAY ST PO BOX 1008 COLUMBUS OH 43215 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> \$54,050.82	Modified Total \$54,050.82 <u>Unsecured</u> \$54,050.82 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> \$54,050.82
Claim: 9917 Date Filed: 07/19/06 Docketed Total: \$10,510.50 Filing Creditor Name and Address VOSS MANUFACTURING INC 2345 LOCKPORT RD SANBORN NY 14132	Claim Holder Name and Address VOSS MANUFACTURING INC 2345 LOCKPORT RD SANBORN NY 14132 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u> \$10,510.50	Modified Total \$10,510.50 <u>Unsecured</u> \$10,510.50 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> \$10,510.50
Claim: 9060 Date Filed: 07/06/06 Docketed Total: \$32,728.44 Filing Creditor Name and Address WALTER MECHANICAL SERVICE DBA ATI GROUP 3419 PIERSON PL FLUSHING MI 48433	Claim Holder Name and Address HAIN CAPITAL HOLDINGS LLC ATIN GANNA LIBERCHUK 301 RTE 17 6TH FL RUTHERFORD NJ 07070 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u> \$32,728.44	Modified Total \$32,728.44 <u>Unsecured</u> \$32,728.44 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> \$32,728.44
Claim: 8742 Date Filed: 06/29/06 Docketed Total: \$1,690.25 Filing Creditor Name and Address WCR INC OHIO DIV 221 CRANE ST DAYTON OH 45403	Claim Holder Name and Address WCR INC OHIO DIV 221 CRANE ST DAYTON OH 45403 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u> \$1,690.25	Modified Total \$1,690.25 <u>Unsecured</u> \$1,690.25 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> \$1,690.25

\*See Exhibit G for a listing of debtor entities by case number

The hearing with respect to the Debtors' Thirteenth Omnibus Claims Objection to the Claims identified in this Exhibit E-1 has been adjourned to June 26, 2007 at 10:00 a.m. (prevailing Eastern time). The deadline for claimants to respond to the Debtors' objection to such Claims is 4:00 p.m. (prevailing Eastern time) on June 19, 2007.

**EXHIBIT E-1 - CLAIMS SUBJECT TO MODIFICATION**

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 2047 Date Filed: 02/16/06 Docketed Total: \$174,296.44 Filing Creditor Name and Address WINDSOR MACHINE & STAMPING LTD 5725 OUTER DR RR 1 WINDSOR ON N9A 6J3 CANADA	Claim Holder Name and Address ASM CAPITAL LP 7600 JERICHO TURNPIKE STE 302 WOODBURY NY 11797 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u>	Docketed Total \$174,296.44 <u>Unsecured</u> \$174,296.44 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> Modified Total \$174,296.44
Claim: 7062 Date Filed: 05/30/06 Docketed Total: \$20,830.11 Filing Creditor Name and Address WORKPLACE INTEGRATORS DRAWER1634 PO BOX 79001 DETROIT MI 48279-1634	Claim Holder Name and Address WORKPLACE INTEGRATORS DRAWER1634 PO BOX 79001 DETROIT MI 48279-1634 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u>	Docketed Total \$20,830.11 <u>Unsecured</u> \$20,830.11 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> Modified Total \$20,830.11
Claim: 11224 Date Filed: 07/26/06 Docketed Total: \$120,421.40 Filing Creditor Name and Address XPEDX MARTHA DIAZ 3900 LIMA ST DENVER CO 80239 <u>Case Number*</u> 05-44529 <u>Secured</u> <u>Priority</u>	Claim Holder Name and Address XPEDX MARTHA DIAZ 3900 LIMA ST DENVER CO 80239 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u>	Docketed Total \$120,421.40 <u>Unsecured</u> \$120,421.40 <u>Case Number*</u> 05-44507 <u>Secured</u> <u>Priority</u> Modified Total \$120,421.40
Claim: 1568 Date Filed: 01/17/06 Docketed Total: \$4,088.81 Filing Creditor Name and Address YUASA & HARA SECTION 206 NEW OTEMACHI BLDG 2 1 OTEMACHI 2 CHOME CHIYODA KU TOKYO 100-0004 JAPAN <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u>	Claim Holder Name and Address YUASA & HARA SECTION 206 NEW OTEMACHI BLDG 2 1 OTEMACHI 2 CHOME CHIYODA KU TOKYO 100-0004 JAPAN <u>Unsecured</u> \$4,088.81 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u>	Docketed Total \$4,088.81 <u>Unsecured</u> \$4,088.81 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> Modified Total \$4,088.81

\*See Exhibit G for a listing of debtor entities by case number

The hearing with respect to the Debtors' Thirteenth Omnibus Claims Objection to the Claims identified in this Exhibit E-1 has been adjourned to June 26, 2007 at 10:00 a.m. (prevailing Eastern time). The deadline for claimants to respond to the Debtors' objection to such Claims is 4:00 p.m. (prevailing Eastern time) on June 19, 2007.

**EXHIBIT E-1 - CLAIMS SUBJECT TO MODIFICATION**

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 9153 Date Filed: 07/10/06 Docketed Total: \$48,340.32 Filing Creditor Name and Address YUASA & HARA SECTION 206 NEW OTEMACHI BLDG 2 1 OTEMACHI 2 CHOME CHIYODA KU TOKYO 100-0004 JAPAN	Claim Holder Name and Address YUASA & HARA SECTION 206 NEW OTEMACHI BLDG 2 1 OTEMACHI 2 CHOME CHIYODA KU TOKYO 100-0004 JAPAN	Docketed Total \$48,340.32  Modified Total \$45,691.36
Claim: 4399 Date Filed: 05/02/06 Docketed Total: \$5,066.84 Filing Creditor Name and Address Z MAR TECHNOLOGY TONYA CHAPMAN PO BOX 1298 MATTHEWS NC 28106	Case Number* 05-44554  Claim Holder Name and Address Z MAR TECHNOLOGY TONYA CHAPMAN PO BOX 1298 MATTHEWS NC 28106	Secured Priority \$48,340.32  Unsecured Case Number* 05-44640  Docketed Total \$5,066.84  Modified Total \$2,257.62
Claim: 4399 Date Filed: 05/02/06 Docketed Total: \$5,066.84 Filing Creditor Name and Address Z MAR TECHNOLOGY TONYA CHAPMAN PO BOX 1298 MATTHEWS NC 28106	Case Number* 05-44481  Secured Priority \$5,066.84  Unsecured Case Number* 05-44640  \$5,066.84  Docketed Total \$5,066.84  Modified Total \$2,257.62	Secured Priority \$45,691.36  Unsecured Case Number* 05-44640  \$45,691.36  Docketed Total \$2,257.62  Modified Total \$2,257.62
		Total Count of Claims: 285 Total Amount as Docketed: \$27,381,394.53 Total Amount as Modified: \$19,240,182.28

\*See Exhibit G for a listing of debtor entities by case number

The hearing with respect to the Debtors' Thirteenth Omnibus Claims Objection to the Claims identified in this Exhibit E-1 has been adjourned to June 26, 2007 at 10:00 a.m. (prevailing Eastern time). The deadline for claimants to respond to the Debtors' objection to such Claims is 4:00 p.m. (prevailing Eastern time) on June 19, 2007.

**EXHIBIT E-2 - TAX CLAIMS SUBJECT TO MODIFICATION**

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 2870 Date Filed: 04/27/06 Docketed Total: \$3,954.48 Filing Creditor Name and Address ANDERSON CO SC ANDERSON CO TREASURER PO BOX 8002 ANDERSON SC 29622	Claim Holder Name and Address ANDERSON CO SC ANDERSON CO TREASURER PO BOX 8002 ANDERSON SC 29622  Case Number* 05-44640  Secured  Priority \$3,954.48 \$3,954.48	Modified Total \$3,954.48  Case Number* 05-44640  Secured  Priority \$3,954.48 \$3,954.48
Claim: 1502 Date Filed: 01/10/06 Docketed Total: \$112,252.16 Filing Creditor Name and Address BOARD OF COUNTY COMMISSIONERS OF JOHNSON COUNTY KANSAS JOHNSON COUNTY LEGAL DEPT JOHNSON COUNTY ADMIN BLDG 111 S CHERRY ST STE 3200 OLATHE KS 66061-3441	Claim Holder Name and Address BOARD OF COUNTY COMMISSIONERS OF JOHNSON COUNTY KANSAS JOHNSON COUNTY LEGAL DEPT JOHNSON COUNTY ADMIN BLDG 111 S CHERRY ST STE 3200 OLATHE KS 66061-3441  Case Number* 05-44640  Secured  Priority \$112,252.16 \$112,252.16	Modified Total \$112,252.16  Case Number* 05-44640  Secured  Priority \$112,252.16 \$112,252.16
Claim: 1509 Date Filed: 01/10/06 Docketed Total: \$325,806.69 Filing Creditor Name and Address BOARD OF COUNTY COMMISSIONERS OF JOHNSON COUNTY KANSAS JOHNSON COUNTY LEGAL DEPT JOHNSON COUNTY ADMIN BLDG 111 S CHERRY ST STE 3200 OLATHE KS 66061-3441	Claim Holder Name and Address BOARD OF COUNTY COMMISSIONERS OF JOHNSON COUNTY KANSAS JOHNSON COUNTY LEGAL DEPT JOHNSON COUNTY ADMIN BLDG 111 S CHERRY ST STE 3200 OLATHE KS 66061-3441  Case Number* 05-44640  Secured  Priority \$325,806.69 \$325,806.69	Modified Total \$325,806.69  Case Number* 05-44640  Secured  Priority \$325,806.69 \$325,806.69
Claim: 1332 Date Filed: 12/27/05 Docketed Total: \$1,672.13 Filing Creditor Name and Address CAMPBELL COUNTY TREASURERS OFFICE PO BOX 37 RUSTBURG VA 24588  Case Number* 05-44481  Secured  Priority \$1,672.13	Claim Holder Name and Address CAMPBELL COUNTY TREASURERS OFFICE PO BOX 37 RUSTBURG VA 24588  Case Number* 05-44640  Unsecured  Priority \$1,672.13	Modified Total \$1,672.13  Case Number* 05-44640  Secured  Priority \$1,672.13

\*See Exhibit G for a listing of debtor entities by case number

The hearing with respect to the Debtors' Thirteenth Omnibus Claims Objection to the Claims identified in this Exhibit E-2 has been adjourned to June 26, 2007 at 10:00 a.m. (prevailing Eastern time). The deadline for claimants to respond to the Debtors' objection to such Claims is 4:00 p.m. (prevailing Eastern time) on June 19, 2007.

**EXHIBIT E-2 - TAX CLAIMS SUBJECT TO MODIFICATION**

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED						
Case Number*	Secured	Priority Unsecured	Case Number*	Secured	Priority Unsecured	Case Number*	Secured	Priority Unsecured
Claim: 325 Date Filed: 11/04/05 Docketed Total: \$551.00 Filing Creditor Name and Address CAROLYN P BOWERS MONTGOMERY COUNTY TRUSTEE PO BOX 1005 CLARKSVILLE TN 37041	Claim Holder Name and Address CAROLYN P BOWERS MONTGOMERY COUNTY TRUSTEE PO BOX 1005 CLARKSVILLE TN 37041	Docketed Total \$551.00						Modified Total \$422.68
Claim: 9558 Date Filed: 07/17/06 Docketed Total: \$7,331.57 Filing Creditor Name and Address CHARTER TOWNSHIP OF BRIGHTON HARRIS & LITTERSKI 822 E GRAND RIVER BRIGHTON MI 48116	Claim Holder Name and Address CHARTER TOWNSHIP OF BRIGHTON HARRIS & LITTERSKI 822 E GRAND RIVER BRIGHTON MI 48116	Docketed Total \$7,331.57						Modified Total \$7,049.59
Claim: 8763 Date Filed: 06/29/06 Docketed Total: \$1,410.24 Filing Creditor Name and Address CHESTERFIELD CO SC CHESTERFIELD CO TAX TREASURER PO BOX 750 CHESTERFIELD SC 29709	Claim Holder Name and Address CHESTERFIELD CO SC CHESTERFIELD CO TAX TREASURER PO BOX 750 CHESTERFIELD SC 29709	Docketed Total \$1,410.24						Modified Total \$932.72
Claim: 7239 Date Filed: 05/31/06 Docketed Total: \$73.22 Filing Creditor Name and Address CHRIS HUGHES OKALOOSA COUNTY TAX COLLECTOR OKALOOSA COUNTY TAX COLLECTOR 151 C EGLIN PARKWAY NE FT WALTON BEACH FL 32548	Claim Holder Name and Address CHRIS HUGHES OKALOOSA COUNTY TAX COLLECTOR OKALOOSA COUNTY TAX COLLECTOR 151-C EGLIN PARKWAY NE FT WALTON BEACH FL 32548	Docketed Total \$73.22						Modified Total \$65.65
			Case Number*	Secured	Priority Unsecured	Case Number*	Secured	Priority Unsecured
			05-44481		\$1,410.24	05-44640		\$732.72
			05-44481		\$73.22	05-44640		\$65.65

\*See Exhibit G for a listing of debtor entities by case number

The hearing with respect to the Debtors' Thirteenth Omnibus Claims Objection to the Claims identified in this Exhibit E-2 has been adjourned to June 26, 2007 at 10:00 a.m. (prevailing Eastern time). The deadline for claimants to respond to the Debtors' objection to such Claims is 4:00 p.m. (prevailing Eastern time) on June 19, 2007.

**EXHIBIT E-2 - TAX CLAIMS SUBJECT TO MODIFICATION**

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 7238 Date Filed: 05/31/06 Docketed Total: \$16,756.18 Filing Creditor Name and Address CHRIS HUGHES OKALOOSA COUNTY TAX COLLECTOR PHILIP A BATES PA PO BOX 1390 PENSACOLA FL 32591-1390	Claim Holder Name and Address CHRIS HUGHES OKALOOSA COUNTY TAX COLLECTOR PHILIP A BATES PA PO BOX 1390 PENSACOLA FL 32591-1390  Case Number* 05-44481 Secured \$16,756.18 Priority \$16,756.18	Modified Total \$16,756.18  Case Number* 05-444640 Secured \$16,756.18 Priority \$16,756.18  Case Number* 05-444640 Secured \$16,756.18 Priority \$16,756.18
Claim: 109 Date Filed: 10/25/05 Docketed Total: \$4.00 Filing Creditor Name and Address CITY OF FRANKLIN TAX COLLECTOR PO BOX 705 FRANKLIN TN 37065	Claim Holder Name and Address CITY OF FRANKLIN TAX COLLECTOR PO BOX 705 FRANKLIN TN 37065  Case Number* 05-44481 Secured \$4.00 Priority \$4.00	Modified Total \$4.00  Case Number* 05-444640 Secured \$4.00 Priority \$4.00
Claim: 7561 Date Filed: 06/06/06 Docketed Total: \$16.91 Filing Creditor Name and Address CITY OF GORDONSVILLE TENNESSEE JAMIE D WINKLER ESQ BELLAR & WINKLER 2112 MAIN ST N PO BOX 332 CARTHAGE TN 37030  Case Number* 05-44481 Secured \$16.91 Priority \$16.91	Claim Holder Name and Address CITY OF GORDONSVILLE TENNESSEE JAMIE D WINKLER ESQ BELLAR & WINKLER 2112 MAIN ST N PO BOX 332 CARTHAGE TN 37030  Case Number* 05-444640 Secured \$16.91 Priority \$16.91	Modified Total \$16.91  Case Number* 05-444640 Secured \$16.91 Priority \$16.91
Claim: 6653 Date Filed: 05/23/06 Docketed Total: \$1,370.50 Filing Creditor Name and Address CITY OF LAREDO C O LAURA L GOMEZ 2112 FLORES AVE LAREDO TX 78040  Case Number* 05-44481 Secured \$1,370.50 Priority \$1,370.50	Claim Holder Name and Address CITY OF LAREDO C O LAURA L GOMEZ 2112 FLORES AVE LAREDO TX 78040  Case Number* 05-444640 Secured \$1,370.50 Priority \$1,370.50	Modified Total \$1,370.50  Case Number* 05-444640 Secured \$1,370.50 Priority \$1,370.50

\*See Exhibit G for a listing of debtor entities by case number

The hearing with respect to the Debtors' Thirteenth Omnibus Claims Objection to the Claims identified in this Exhibit E-2 has been adjourned to June 26, 2007 at 10:00 a.m. (prevailing Eastern time). The deadline for claimants to respond to the Debtors' objection to such Claims is 4:00 p.m. (prevailing Eastern time) on June 19, 2007.

**EXHIBIT E-2 - TAX CLAIMS SUBJECT TO MODIFICATION**

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 10138 Date Filed: 07/21/06 Docketed Total: \$532.04 Filing Creditor Name and Address CITY OF LYNCHBURG VA CITY OF LYNCHBURG PO BOX 9000 LYNCHBURG VA 24505	Claim Holder Name and Address CITY OF LYNCHBURG VA CITY OF LYNCHBURG PO BOX 9000 LYNCHBURG VA 24505 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> \$532.04 <u>Unsecured</u> \$532.04	Modified Total \$532.04 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> \$532.04 <u>Unsecured</u> \$532.04
Claim: 3213 Date Filed: 04/28/06 Docketed Total: \$34,386.70 Filing Creditor Name and Address CITY OF N KANSAS MO CITY HALL / CITY COLLECTOR PO BOX 7468 2010 HOWELL ST N KANSAS CITY MO 64116	Claim Holder Name and Address CITY OF N KANSAS MO CITY HALL / CITY COLLECTOR PO BOX 7468 2010 HOWELL ST N KANSAS CITY MO 64116 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> \$34,386.70 <u>Unsecured</u> \$34,386.70	Modified Total \$34,386.70 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> \$34,386.70 <u>Unsecured</u> \$34,386.70
Claim: 425 Date Filed: 11/07/05 Docketed Total: \$71.00 Filing Creditor Name and Address CITY OF PULASKI PO BOX 633 PULASKI TN 38478	Claim Holder Name and Address CITY OF PULASKI PO BOX 633 PULASKI TN 38478 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$71.00	Modified Total \$71.00 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$71.00
Claim: 6741 Date Filed: 05/12/06 Docketed Total: \$2,132.39 Filing Creditor Name and Address CITY OF TORRINGTON CT CITY OF TORRINGTON TAX COLLECTOR PO BOX 839 TORRINGTON CT 06790	Claim Holder Name and Address CITY OF TORRINGTON CT CITY OF TORRINGTON TAX COLLECTOR PO BOX 839 TORRINGTON CT 06790 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> \$2,132.39 <u>Unsecured</u> \$2,132.39	Modified Total \$2,132.39 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$2,132.39

\*See Exhibit G for a listing of debtor entities by case number

The hearing with respect to the Debtors' Thirteenth Omnibus Claims Objection to the Claims identified in this Exhibit E-2 has been adjourned to June 26, 2007 at 10:00 a.m. (prevailing Eastern time). The deadline for claimants to respond to the Debtors' objection to such Claims is 4:00 p.m. (prevailing Eastern time) on June 19, 2007.

**EXHIBIT E-2 - TAX CLAIMS SUBJECT TO MODIFICATION**

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 5858 Date Filed: 05/15/06 Docketed Total: \$172.94 Filing Creditor Name and Address CLARK COUNTY TREASURER 31 N LIMESTONE ST SPRINGFIELD OH 45502	Claim Holder Name and Address CLARK COUNTY TREASURER 31 N LIMESTONE ST SPRINGFIELD OH 45502 <u>Case Number*</u> 05-44640 <u>Secured</u> _____ <u>Priority</u> \$172.94 <u>Unsecured</u> \$172.94	Modified Total \$172.94 <u>Case Number*</u> 05-44640 <u>Secured</u> _____ <u>Priority</u> \$172.67 <u>Unsecured</u> \$172.67
Claim: 5859 Date Filed: 05/15/06 Docketed Total: \$134.10 Filing Creditor Name and Address CLARK COUNTY TREASURER 31 N LIMESTONE ST PO BOX 1305 SPRINGFIELD OH 45502	Claim Holder Name and Address CLARK COUNTY TREASURER 31 N LIMESTONE ST PO BOX 1305 SPRINGFIELD OH 45502 <u>Case Number*</u> 05-44640 <u>Secured</u> _____ <u>Priority</u> \$134.10 <u>Unsecured</u> \$134.10	Modified Total \$134.10 <u>Case Number*</u> 05-44640 <u>Secured</u> _____ <u>Priority</u> \$102.87 <u>Unsecured</u> \$102.87
Claim: 6869 Date Filed: 05/25/06 Docketed Total: \$351.00 Filing Creditor Name and Address CLINTON CITY RECORDER 100 BOWLING ST CITY HALL CLINTON TN 37716	Claim Holder Name and Address CLINTON CITY RECORDER 100 BOWLING ST CITY HALL CLINTON TN 37716 <u>Case Number*</u> 05-44481 <u>Secured</u> \$351.00 <u>Priority</u> _____ <u>Unsecured</u> \$351.00	Modified Total \$351.00 <u>Case Number*</u> 05-44640 <u>Secured</u> _____ <u>Priority</u> _____ <u>Unsecured</u> \$351.40
Claim: 2949 Date Filed: 04/27/06 Docketed Total: \$2,540.94 Filing Creditor Name and Address CLINTON COUNTY IN CLINTON COUNTY TREASURER 220 COURTHOUSE SQ FRANKFORT IN 46041	Claim Holder Name and Address CLINTON COUNTY IN CLINTON COUNTY TREASURER 220 COURTHOUSE SQ FRANKFORT IN 46041 <u>Case Number*</u> 05-44640 <u>Secured</u> _____ <u>Priority</u> _____ <u>Unsecured</u> \$2,540.94	Modified Total \$2,540.94 <u>Case Number*</u> 05-44640 <u>Secured</u> _____ <u>Priority</u> _____ <u>Unsecured</u> \$2,245.08

\*See Exhibit G for a listing of debtor entities by case number

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**EXHIBIT E-2 - TAX CLAIMS SUBJECT TO MODIFICATION**

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 355 Date Filed: 11/04/05 Docketed Total: \$13,760.40 Filing Creditor Name and Address COLLECTOR OF REVENUE 41 S CENTRAL AVE CLAYTON MO 63105	Claim Holder Name and Address COLLECTOR OF REVENUE 41 S CENTRAL AVE CLAYTON MO 63105 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u> \$13,760.40 <u>Unsecured</u> \$13,760.40	Modified Total \$10,555.98 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> \$10,555.98 <u>Unsecured</u> \$10,555.98
Claim: 356 Date Filed: 11/04/05 Docketed Total: \$38.03 Filing Creditor Name and Address COLLECTOR OF REVENUE 41 S CENTRAL AVE CLAYTON MO 63105	Claim Holder Name and Address COLLECTOR OF REVENUE 41 S CENTRAL AVE CLAYTON MO 63105 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u> \$38.03 <u>Unsecured</u> \$38.03	Modified Total \$29.79 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> \$29.79 <u>Unsecured</u> \$29.79
Claim: 357 Date Filed: 11/04/05 Docketed Total: \$3,397.03 Filing Creditor Name and Address COLLECTOR OF REVENUE 41 S CENTRAL AVE CLAYTON MO 63105	Claim Holder Name and Address COLLECTOR OF REVENUE 41 S CENTRAL AVE CLAYTON MO 63105 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u> \$3,397.03 <u>Unsecured</u> \$3,397.03	Modified Total \$3,397.03 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> \$2,605.94 <u>Unsecured</u> \$2,605.94
Claim: 3392 Date Filed: 04/28/06 Docketed Total: \$25,358.82 Filing Creditor Name and Address COPIAH COUNTY TAX COLLECTOR PO BOX 705 HAZLEHURST MS 39083 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u> \$25,358.82 <u>Unsecured</u> \$25,358.82	Claim Holder Name and Address COPIAH COUNTY TAX COLLECTOR PO BOX 705 HAZLEHURST MS 39083 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> \$24,620.21 <u>Unsecured</u> \$24,620.21	Modified Total \$24,620.21 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> \$24,620.21 <u>Unsecured</u> \$24,620.21

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**EXHIBIT E-2 - TAX CLAIMS SUBJECT TO MODIFICATION**

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 4312 Date Filed: 05/01/06 Docketed Total: \$529.30 Filing Creditor Name and Address DAVIESS CO KY DAVIESS COUNTY ATTORNEY 212 ST ANN ST OWENSBORO KY 42303	Claim Holder Name and Address DAVIESS CO KY DAVIESS COUNTY ATTORNEY 212 ST ANN ST OWENSBORO KY 42303  Case Number* 05-44640  Secured  Priority \$529.30 \$529.30	Modified Total \$529.30  Case Number* 05-44640  Unsecured  Priority \$529.30 \$529.30
Claim: 6361 Date Filed: 05/19/06 Docketed Total: \$128.48 Filing Creditor Name and Address DEARBORN COUNTY IN DEARBORN COUNTY TREASURER 215B W HIGH ST NEW ADMINISTRATION BLDG LAWRENCEBURG IN 47025	Claim Holder Name and Address DEARBORN COUNTY IN DEARBORN COUNTY TREASURER 215B W HIGH ST NEW ADMINISTRATION BLDG LAWRENCEBURG IN 47025  Case Number* 05-44640  Secured  Priority \$128.48 \$128.48	Modified Total \$128.48  Case Number* 05-44640  Unsecured  Priority \$128.48 \$128.48
Claim: 10038 Date Filed: 07/20/06 Docketed Total: \$392.83 Filing Creditor Name and Address DELAWARE COUNTY IN DELAWARE COUNTY TREASURER 100 W MAIN ST ROOM 102 MUNCIE IN 47305	Claim Holder Name and Address DELAWARE COUNTY IN DELAWARE COUNTY TREASURER 100 W MAIN ST ROOM 102 MUNCIE IN 47305  Case Number* 05-44481  Secured  Priority \$392.83 \$392.83	Modified Total \$392.83  Case Number* 05-44640  Unsecured  Priority \$392.83 \$392.83
Claim: 10039 Date Filed: 07/20/06 Docketed Total: \$64.31 Filing Creditor Name and Address DELAWARE COUNTY IN DELAWARE COUNTY TREASURER 100 W MAIN ST ROOM 102 MUNCIE IN 47305	Claim Holder Name and Address DELAWARE COUNTY IN DELAWARE COUNTY TREASURER 100 W MAIN ST ROOM 102 MUNCIE IN 47305  Case Number* 05-44481  Secured  Priority \$64.31 \$64.31	Modified Total \$64.31  Case Number* 05-44640  Unsecured  Priority \$64.31 \$64.31

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**EXHIBIT E-2 - TAX CLAIMS SUBJECT TO MODIFICATION**

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 10037 Date Filed: 07/20/06 Docketed Total: \$148.02 Filing Creditor Name and Address DELAWARE COUNTY TREASURER ROOM 102 COUNTY BLDG 100 W MAIN ST MUNICE IN 47305	Claim Holder Name and Address DELAWARE COUNTY TREASURER ROOM 102 COUNTY BLDG 100 W MAIN ST MUNICE IN 47305 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u> \$148.02 <u>Unsecured</u> \$148.02	Modified Total \$148.02 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> \$148.02 <u>Unsecured</u> \$148.02
Claim: 3389 Date Filed: 04/28/06 Docketed Total: \$43.44 Filing Creditor Name and Address EDGEFIELD CO SC EDGEFIELD CO TREASURER PO BOX 22 EDGEFIELD SC 29824	Claim Holder Name and Address EDGEFIELD CO SC EDGEFIELD CO TREASURER PO BOX 22 EDGEFIELD SC 29824 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$43.44	Modified Total \$43.44 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$43.44
Claim: 1545 Date Filed: 01/17/06 Docketed Total: \$18.86 Filing Creditor Name and Address FORREST BUTCH FREEMAN OKLAHOMA COUNTY TREASURER 320 ROBERT S KERR RM 307 OKLAHOMA CITY OK 73102	Claim Holder Name and Address FORREST BUTCH FREEMAN OKLAHOMA COUNTY TREASURER 320 ROBERT S KERR RM 307 OKLAHOMA CITY OK 73102 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$18.86	Modified Total \$18.86 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$18.86
Claim: 4415 Date Filed: 05/02/06 Docketed Total: \$21.33 Filing Creditor Name and Address GLEYN TWILLA CITY TAX COLLECTOR 425 W COURT ST DYERSBURG TN 38024	Claim Holder Name and Address GLEYN TWILLA CITY TAX COLLECTOR 425 W COURT ST DYERSBURG TN 38024 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u> \$21.33 <u>Unsecured</u> \$21.33	Modified Total \$21.33 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> \$21.33 <u>Unsecured</u> \$21.33

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**EXHIBIT E-2 - TAX CLAIMS SUBJECT TO MODIFICATION**

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 893 Date Filed: 11/28/05 Docketed Total: \$948.13 Filing Creditor Name and Address GRAYSON COUNTY F R YOUNG JR TREASURER PO BOX 127 INDEPENDENCE VA 24348	Claim Holder Name and Address GRAYSON COUNTY F R YOUNG JR TREASURER PO BOX 127 INDEPENDENCE VA 24348  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 \$948.13 \$948.13	Modified Total \$948.13  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 \$948.13 \$948.13
Claim: 4865 Date Filed: 05/05/06 Docketed Total: \$2,398.16 Filing Creditor Name and Address GREENWOOD CO SC GREENWOOD CO TAX TREASURER 528 MONUMENT ST R 101 GREENWOOD SC 29646	Claim Holder Name and Address GREENWOOD CO SC GREENWOOD CO TAX TREASURER 528 MONUMENT ST R 101 GREENWOOD SC 29646  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 \$2,398.16 \$2,398.16	Modified Total \$2,398.16  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 \$2,398.16 \$2,398.16
Claim: 2232 Date Filed: 03/09/06 Docketed Total: \$11,927.66 Filing Creditor Name and Address HENRY COUNTY TREASURER 101 S MAIN ST NEW CASTLE IN 47362	Claim Holder Name and Address HENRY COUNTY TREASURER 101 S MAIN ST NEW CASTLE IN 47362  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 \$11,927.66 \$11,927.66	Modified Total \$11,927.66  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 \$11,927.66 \$11,927.66
Claim: 5372 Date Filed: 05/09/06 Docketed Total: \$860.67 Filing Creditor Name and Address HILLSBOROUGH COUNTY TAX COLLECTOR PO BOX 172920 TAMPA FL 33602	Claim Holder Name and Address HILLSBOROUGH COUNTY TAX COLLECTOR PO BOX 172920 TAMPA FL 33602  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 \$860.67 \$860.67	Modified Total \$860.67  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 \$860.67 \$860.67

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The hearing with respect to the Debtors' Thirteenth Omnibus Claims Objection to the Claims identified in this Exhibit E-2 has been adjourned to June 26, 2007 at 10:00 a.m. (prevailing Eastern time). The deadline for claimants to respond to the Debtors' objection to such Claims is 4:00 p.m. (prevailing Eastern time) on June 19, 2007.

**EXHIBIT E-2 - TAX CLAIMS SUBJECT TO MODIFICATION**

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 5756 Date Filed: 05/12/06 Docketed Total: \$669.29 Filing Creditor Name and Address JACKSON COUNTY MANAGER OF FINANCE COLLECTION DEPARTMENT 415 E 12TH ST KANSAS CITY MO 64106-8401	Claim Holder Name and Address JACKSON COUNTY MANAGER OF FINANCE COLLECTION DEPARTMENT 415 E 12TH ST KANSAS CITY MO 64106-8401 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u> \$669.29 <u>Unsecured</u> \$669.29	Modified Total \$669.29 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> \$669.29 <u>Unsecured</u> \$669.29
Claim: 1160 Date Filed: 12/13/05 Docketed Total: \$636.02 Filing Creditor Name and Address JOE G TEDDER TAX COLLECTOR PO BOX 1189 BARTOW FL 33830	Claim Holder Name and Address JOE G TEDDER TAX COLLECTOR PO BOX 1189 BARTOW FL 33830 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u> \$336.02 <u>Unsecured</u> \$636.02	Modified Total \$636.02 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> \$636.02 <u>Unsecured</u> \$487.25
Claim: 7901 Date Filed: 06/13/06 Docketed Total: \$2,696.25 Filing Creditor Name and Address JOHNSON COUNTY TREASURER COURTHOUSE ANNEX 86 W COURT ST FRANKLIN IN 46131	Claim Holder Name and Address JOHNSON COUNTY TREASURER COURTHOUSE ANNEX 86 W COURT ST FRANKLIN IN 46131 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u> \$2,696.25 <u>Unsecured</u> \$2,696.25	Modified Total \$2,696.25 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> \$2,696.25 <u>Unsecured</u> \$2,451.14
Claim: 6565 Date Filed: 05/22/06 Docketed Total: \$19.09 Filing Creditor Name and Address JONES CO MS JONES CO TAX COLLECTOR PO BOX 511 LAUREL MS 39441	Claim Holder Name and Address JONES CO MS JONES CO TAX COLLECTOR PO BOX 511 LAUREL MS 39441 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u> \$19.09 <u>Unsecured</u> \$19.09	Modified Total \$19.09 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> \$19.09 <u>Unsecured</u> \$19.09

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**EXHIBIT E-2 - TAX CLAIMS SUBJECT TO MODIFICATION**

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 1328 Date Filed: 12/27/05 Docketed Total: \$269,106.72 Filing Creditor Name and Address JUDY PITTS REVENUE COMMISSIONER ETOWAH COUNTY ALABAMA ETOWAH COUNTY COURTHOUSE 800 FOREST AVE RM 5 GADSDEN AL 35901	Claim Holder Name and Address JUDY PITTS REVENUE COMMISSIONER ETOWAH COUNTY ALABAMA 800 FOREST AVE RM 5 GADSDEN AL 35901 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u> \$269,106.72  \$269,106.72	Modified Total \$269,106.72  \$269,106.72
Claim: 1448 Date Filed: 01/04/06 Docketed Total: \$4,025.93 Filing Creditor Name and Address KEN BURTON JR CFC TAX COLLECTOR MANATEE COUNTY PO BOX 25300 BRADENTON FL 34206-5300	Claim Holder Name and Address KEN BURTON JR CFC TAX COLLECTOR MANATEE COUNTY PO BOX 25300 BRADENTON FL 34206-5300 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> \$4,025.93  \$4,025.93	Modified Total \$4,025.93  \$4,025.93
Claim: 1449 Date Filed: 01/04/06 Docketed Total: \$4,848.48 Filing Creditor Name and Address KEN BURTON JR CFC TAX COLLECTOR MANATEE COUNTY PO BOX 25300 BRADENTON FL 34206-5300	Claim Holder Name and Address KEN BURTON JR CFC TAX COLLECTOR MANATEE COUNTY PO BOX 25300 BRADENTON FL 34206-5300 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> \$4,848.48  \$4,848.48	Modified Total \$4,848.48  \$4,848.48
Claim: 1450 Date Filed: 01/04/06 Docketed Total: \$3,247.89 Filing Creditor Name and Address KEN BURTON JR CFC TAX COLLECTOR MANATEE COUNTY PO BOX 25300 BRADENTON FL 34206-5300	Claim Holder Name and Address KEN BURTON JR CFC TAX COLLECTOR MANATEE COUNTY PO BOX 25300 BRADENTON FL 34206-5300 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> \$3,247.89  \$3,247.89	Modified Total \$3,247.89  \$3,247.89

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**EXHIBIT E-2 - TAX CLAIMS SUBJECT TO MODIFICATION**

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 1451 Date Filed: 01/04/06 Docketed Total: \$924.94 Filing Creditor Name and Address KEN BURTON JR CFC TAX COLLECTOR MANATEE COUNTY PO BOX 25300 BRADENTON FL 34206-5300	Claim Holder Name and Address KEN BURTON JR CFC TAX COLLECTOR MANATEE COUNTY PO BOX 25300 BRADENTON FL 34206-5300  <u>Case Number*</u> 05-44640 <u>Secured</u> \$924.94 <u>Priority</u> \$924.94	Modified Total \$924.94  <u>Case Number*</u> 05-44640 <u>Unsecured</u> <u>Priority</u> \$924.94 Modified Total \$731.49
Claim: 3331 Date Filed: 04/28/06 Docketed Total: \$107.52 Filing Creditor Name and Address KING COUNTY TAX COLLECTOR ROOM 600 500 4TH AVE SEATTLE WA 98104-2340	Claim Holder Name and Address KING COUNTY TAX COLLECTOR ROOM 600 500 4TH AVE SEATTLE WA 98104-2340  <u>Case Number*</u> 05-44481 <u>Secured</u> \$107.52 <u>Priority</u> \$107.52	Modified Total \$107.52  <u>Case Number*</u> 05-44640 <u>Unsecured</u> <u>Priority</u> \$107.52 Modified Total \$107.52
Claim: 1770 Date Filed: 02/03/06 Docketed Total: \$110,647.51 Filing Creditor Name and Address LEXINGTON COUNTY 212 S LAKE DR LEXINGTON SC 29072	Claim Holder Name and Address LEXINGTON COUNTY 212 S LAKE DR LEXINGTON SC 29072  <u>Case Number*</u> 05-44481 <u>Secured</u> \$110,647.51 <u>Priority</u> \$110,647.51	Modified Total \$110,647.51  <u>Case Number*</u> 05-44640 <u>Unsecured</u> <u>Priority</u> \$110,647.51 Modified Total \$110,647.51
Claim: 3900 Date Filed: 05/01/06 Docketed Total: \$279,385.42 Filing Creditor Name and Address LIMESTONE COUNTY REVENUE COMMISSIONER 100 S CLINTON ST STE A ATHENS AL 35611	Claim Holder Name and Address LIMESTONE COUNTY REVENUE COMMISSIONER 100 S CLINTON ST STE A ATHENS AL 35611  <u>Case Number*</u> 05-44481 <u>Secured</u> \$279,385.42 <u>Priority</u> \$279,385.42	Modified Total \$279,385.42  <u>Case Number*</u> 05-44640 <u>Unsecured</u> <u>Priority</u> \$279,385.42 Modified Total \$279,385.42

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The hearing with respect to the Debtors' Thirteenth Omnibus Claims Objection to the Claims identified in this Exhibit E-2 has been adjourned to June 26, 2007 at 10:00 a.m. (prevailing Eastern time). The deadline for claimants to respond to the Debtors' objection to such Claims is 4:00 p.m. (prevailing Eastern time) on June 19, 2007.

**EXHIBIT E-2 - TAX CLAIMS SUBJECT TO MODIFICATION**

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 4301 Date Filed: 05/01/06 Docketed Total: \$74,750.40 Filing Creditor Name and Address LINCOLN CO MS LINCOLN COUNTY TAX COLLECTOR 301 SOUTH 1ST ST ROOM 109 BROOKHAVEN MS 39601	Claim Holder Name and Address LINCOLN CO MS LINCOLN COUNTY TAX COLLECTOR 301 SOUTH 1ST ST ROOM 109 BROOKHAVEN MS 39601 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u>	Docketed Total \$74,750.40 <u>Case Number*</u> 05-44640 <u>Unsecured</u> \$74,750.40 \$74,750.40
Claim: 5562 Date Filed: 05/01/06 Docketed Total: \$26,390.76 Filing Creditor Name and Address LINCOLN COUNTY TAX 301 SOUTH 1ST ROOM 109 BROOKHAVEN MS 39601	Claim Holder Name and Address LINCOLN COUNTY TAX 301 SOUTH 1ST ROOM 109 BROOKHAVEN MS 39601 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u>	Docketed Total \$26,390.76 <u>Case Number*</u> 05-44640 <u>Unsecured</u> \$26,390.76 \$26,390.76
Claim: 1331 Date Filed: 12/27/05 Docketed Total: \$385.25 Filing Creditor Name and Address LOUISVILLE JEFFERSON COUNTY METRO GOVERNMENT JEFFERSON COUNTY ATTORNEY'S OFFICE FISCAL COURT BUILDING 531 COURT PLACE STE 1001 LOUISVILLE KY 40202	Claim Holder Name and Address LOUISVILLE JEFFERSON COUNTY METRO GOVERNMENT JEFFERSON COUNTY ATTORNEY'S OFFICE FISCAL COURT BUILDING 531 COURT PLACE STE 1001 LOUISVILLE KY 40202 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u>	Docketed Total \$385.25 <u>Case Number*</u> 05-44640 <u>Unsecured</u> \$385.25 \$385.25
Claim: 10562 Date Filed: 07/25/06 Docketed Total: \$24,661.06 Filing Creditor Name and Address MADISON CO MS MADISON CO TAX COLLECTOR PO BOX 113 CANTON MS 39046	Claim Holder Name and Address MADISON CO MS MADISON CO TAX COLLECTOR PO BOX 113 CANTON MS 39046 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u>	Docketed Total \$24,661.06 <u>Case Number*</u> 05-44640 <u>Unsecured</u> \$24,661.06 \$24,661.06

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**EXHIBIT E-2 - TAX CLAIMS SUBJECT TO MODIFICATION**

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 16571 Date Filed: 03/12/07 Docketed Total: \$1,064,727.48 Filing Creditor Name and Address MADISON COUNTY INDIANA TREASURER C O THOMAS M BEEMAN ATTORNEY AT LAW 33 W 10TH ST STE 200 ANDERSON IN 46016	Claim Holder Name and Address MADISON COUNTY INDIANA TREASURER C O THOMAS M BREMAN ATTORNEY AT LAW 33 W 10TH ST STE 200 ANDERSON IN 46016 <u>Case Number*</u> 05-44481 <u>Secured</u> \$1,064,727.48	Modified Total \$1,064,727.48 <u>Case Number*</u> 05-44640 <u>Unsecured</u> \$1,064,727.48 <u>Priority</u> \$1,064,727.48 <u>Secured</u> \$1,064,727.48 <u>Unsecured</u> \$1,064,727.48
Claim: 1776 Date Filed: 02/06/06 Docketed Total: \$25,633.36 Filing Creditor Name and Address MARION CO TREASURER PO BOX 275 MARION SC 29571	Claim Holder Name and Address MARION CO TREASURER PO BOX 275 MARION SC 29571 <u>Case Number*</u> 05-44640 <u>Secured</u> \$25,633.36 <u>Priority</u> \$25,633.36 <u>Unsecured</u> \$25,633.36	Modified Total \$25,633.36 <u>Case Number*</u> 05-44640 <u>Unsecured</u> \$25,631.21 <u>Priority</u> \$25,631.21 <u>Secured</u> \$25,631.21 <u>Unsecured</u> \$25,631.21
Claim: 4733 Date Filed: 05/04/06 Docketed Total: \$432.23 Filing Creditor Name and Address MARION COUNTY TAX COLLECTOR PO BOX 970 OCALA FL 34478-0970	Claim Holder Name and Address MARION COUNTY TAX COLLECTOR PO BOX 970 OCALA FL 34478-0970 <u>Case Number*</u> 05-44640 <u>Secured</u> \$432.23 <u>Priority</u> \$432.23 <u>Unsecured</u> \$432.23	Modified Total \$432.23 <u>Case Number*</u> 05-44640 <u>Unsecured</u> \$331.57 <u>Priority</u> \$331.57 <u>Secured</u> \$331.57 <u>Unsecured</u> \$331.57
Claim: 3809 Date Filed: 05/01/06 Docketed Total: \$23,506.58 Filing Creditor Name and Address MAURY COUNTY TRUSTEE ONE PUBLIC SQUARE COLUMBIA TN 38401 <u>Case Number*</u> 05-44481 <u>Secured</u> \$23,506.58 <u>Priority</u> \$23,506.58 <u>Unsecured</u> \$23,506.58	Claim Holder Name and Address MAURY COUNTY TRUSTEE ONE PUBLIC SQUARE COLUMBIA TN 38401 <u>Case Number*</u> 05-44640 <u>Unsecured</u> \$23,506.58 <u>Priority</u> \$23,506.58 <u>Secured</u> \$23,506.58 <u>Unsecured</u> \$23,506.58	Modified Total \$23,506.58 <u>Case Number*</u> 05-44640 <u>Unsecured</u> \$22,821.92 <u>Priority</u> \$22,821.92 <u>Secured</u> \$22,821.92 <u>Unsecured</u> \$22,821.92

\*See Exhibit G for a listing of debtor entities by case number

The hearing with respect to the Debtors' Thirteenth Omnibus Claims Objection to the Claims identified in this Exhibit E-2 has been adjourned to June 26, 2007 at 10:00 a.m. (prevailing Eastern time). The deadline for claimants to respond to the Debtors' objection to such Claims is 4:00 p.m. (prevailing Eastern time) on June 19, 2007.

**EXHIBIT E-2 - TAX CLAIMS SUBJECT TO MODIFICATION**

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 1508 Date Filed: 01/10/06 Docketed Total: \$2,185.62 Filing Creditor Name and Address MCDONALD COUNTY COLLECTOR CLOTEEL ATKINS BOX 725 PINEVILLE MO 64856	Claim Holder Name and Address Docketed Total MCDONALD COUNTY COLLECTOR CLOTEEL ATKINS BOX 725 PINEVILLE MO 64856 <u>Case Number*</u> 05-44481 <u>Secured</u> \$2,185.62 <u>Priority</u> \$2,185.62 <u>Unsecured</u> \$2,185.62	Modified Total \$2,185.62 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$2,185.62 <u>Unsecured</u> \$2,185.62
Claim: 1038 Date Filed: 12/06/05 Docketed Total: \$806.18 Filing Creditor Name and Address METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY DEPT OF LAW RM 204 METROPOLITAN COURTHOUSE NASHVILLE TN 37201	Claim Holder Name and Address Docketed Total METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY DEPT OF LAW RM 204 METROPOLITAN COURTHOUSE NASHVILLE TN 37201 <u>Case Number*</u> 05-44610 <u>Secured</u> \$806.18 <u>Priority</u> \$806.18 <u>Unsecured</u> \$806.18	Modified Total \$806.18 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$806.18 <u>Unsecured</u> \$806.18
Claim: 11121 Date Filed: 07/27/06 Docketed Total: \$10,929.20 Filing Creditor Name and Address MONROE CO MO MONROE CO COLLECTOR 300 N MAIN PO BOX 245 PARIS MO 65275	Claim Holder Name and Address Docketed Total MONROE CO MO MONROE CO COLLECTOR 300 N MAIN PO BOX 245 PARIS MO 65275 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u> \$10,929.20 <u>Unsecured</u> \$10,929.20	Modified Total \$10,929.20 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$10,929.20 <u>Unsecured</u> \$10,929.20
Claim: 10557 Date Filed: 07/24/06 Docketed Total: \$29.87 Filing Creditor Name and Address MONROE COUNTY IN MONROE COUNTY TREASURER COURTHOUSE ROOM 204 BLOOMINGTON IN 47404	Claim Holder Name and Address Docketed Total MONROE COUNTY IN MONROE COUNTY TREASURER COURTHOUSE ROOM 204 BLOOMINGTON IN 47404 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> \$29.87 <u>Unsecured</u> \$29.87	Modified Total \$29.87 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$29.87 <u>Unsecured</u> \$29.87

\*See Exhibit G for a listing of debtor entities by case number

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**EXHIBIT E-2 - TAX CLAIMS SUBJECT TO MODIFICATION**

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 1456 Date Filed: 01/03/06 Docketed Total: \$6,34 Filing Creditor Name and Address MORGAN COUNTY REVENUE COMMISSIONER AMANDA G SCOTT CPA PO BOX 696 DECATUR AL 35602	Claim Holder Name and Address Docketed Total MORGAN COUNTY REVENUE COMMISSIONER AMANDA G SCOTT CPA PO BOX 696 DECATUR AL 35602 <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 \$6.34 \$6.34	Modified Total \$6.34 <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 \$6.34
Claim: 5633 Date Filed: 05/11/06 Docketed Total: \$5,704.18 Filing Creditor Name and Address NEWTON CO MS NEWTON CO TAX COLLECTOR PO BOX 7 DECATUR MS 39327	Claim Holder Name and Address Docketed Total NEWTON CO MS NEWTON CO TAX COLLECTOR PO BOX 7 DECATUR MS 39327 <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 \$5,704.18 \$5,704.18	Modified Total \$5,704.18 <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 \$5,704.18 \$5,704.18
Claim: 6939 Date Filed: 05/26/06 Docketed Total: \$106.91 Filing Creditor Name and Address NEWTON COUNTY IN NEWTON COUNTY TREASURER COURTHOUSE KENTLAND IN 47951	Claim Holder Name and Address Docketed Total NEWTON COUNTY IN NEWTON COUNTY TREASURER COURTHOUSE KENTLAND IN 47951 <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 \$106.91 \$106.91	Modified Total \$106.91 <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 \$106.91 \$106.91
Claim: 10248 Date Filed: 07/21/06 Docketed Total: \$8,075.92 Filing Creditor Name and Address PIMA COUNTY TREASURER PIMA COUNTY COUNTY ASSESSOR PIMA COUNTY CIVIL ATTORNEYS OFFICE ARIZONA CIVIL 32 N STONE AVE STE 2100 TUCSON AZ 85701	Claim Holder Name and Address Docketed Total PIMA COUNTY TREASURER PIMA COUNTY ASSESSOR PIMA COUNTY ARIZONA PIMA COUNTY ATTORNEYS OFFICE CIVIL 32 N STONE AVE STE 2100 TUCSON AZ 85701 <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 \$8,075.92 \$8,075.92	Modified Total \$8,075.92 <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 \$8,075.92 \$8,075.92

\*See Exhibit G for a listing of debtor entities by case number

The hearing with respect to the Debtors' Thirteenth Omnibus Claims Objection to the Claims identified in this Exhibit E-2 has been adjourned to June 26, 2007 at 10:00 a.m. (prevailing Eastern time). The deadline for claimants to respond to the Debtors' objection to such Claims is 4:00 p.m. (prevailing Eastern time) on June 19, 2007.

**EXHIBIT E-2 - TAX CLAIMS SUBJECT TO MODIFICATION**

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED \$8,075.92	CLAIM AS MODIFIED	
Claim: 3556 Date Filed: 05/01/06 Docketed Total: \$100.61 Filing Creditor Name and Address POPE COUNTY AR POPE COUNTY TAX COLLECTOR 100 WEST MAIN ST RUSSELLVILLE AR 72801	Claim Holder Name and Address POPE COUNTY AR POPE COUNTY TAX COLLECTOR 100 WEST MAIN ST RUSSELLVILLE AR 72801  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 \$100.61 \$100.61	\$100.61  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 \$100.61 \$100.61	Modified Total \$78.56  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 \$78.56 \$78.56
Claim: 3767 Date Filed: 05/01/06 Docketed Total: \$42,243.59 Filing Creditor Name and Address PORTAGE COUNTY TREASURER 449 S MERIDIAN 1ST FL PO BOX 1217 RAVENNA OH 44266	Claim Holder Name and Address PORTAGE COUNTY TREASURER 449 S MERIDIAN 1ST FL PO BOX 1217 RAVENNA OH 44266  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 \$42,243.59 \$42,243.59	Docketed Total \$42,243.59  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 \$42,243.59 \$42,243.59	Modified Total \$36,676.60  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 \$36,676.60 \$36,676.60
Claim: 5922 Date Filed: 05/16/06 Docketed Total: \$5,452.41 Filing Creditor Name and Address RANKIN COUNTY 211 E GOVT ST STE B BRANDON MS 39042	Claim Holder Name and Address RANKIN COUNTY 211 E GOVT ST STE B BRANDON MS 39042  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 \$5,452.41 \$5,452.41	Docketed Total \$5,452.41  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 \$5,452.41 \$5,452.41	Modified Total \$5,452.41  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 \$5,452.41 \$5,452.41
Claim: 424 Date Filed: 11/07/05 Docketed Total: \$717.59 Filing Creditor Name and Address RAY VALDES SEMINOLE COUNTY TAX COLLECTOR 1101 E FIRST ST PO BOX 630 SANFORD FL 32772	Claim Holder Name and Address RAY VALDES SEMINOLE COUNTY TAX COLLECTOR 1101 E FIRST ST PO BOX 630 SANFORD FL 32772  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 \$717.59 \$717.59	Docketed Total \$717.59  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 \$717.59 \$717.59	Modified Total \$550.48  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 \$550.48 \$550.48

\*See Exhibit G for a listing of debtor entities by case number

The hearing with respect to the Debtors' Thirteenth Omnibus Claims Objection to the Claims identified in this Exhibit E-2 has been adjourned to June 26, 2007 at 10:00 a.m. (prevailing Eastern time). The deadline for claimants to respond to the Debtors' objection to such Claims is 4:00 p.m. (prevailing Eastern time) on June 19, 2007.

**EXHIBIT E-2 - TAX CLAIMS SUBJECT TO MODIFICATION**

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 8347 Date Filed: 06/22/06 Docketed Total: \$104.09 Filing Creditor Name and Address ROGERS COUNTY TREASURER PO BOX 699 CLAREMORE OK 74018	Claim Holder Name and Address ROGERS COUNTY TREASURER PO BOX 699 CLAREMORE OK 74018 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u> \$104.09 Docketed Total      \$104.09	Modified Total      \$90.04 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> \$90.04 \$90.04
Claim: 758 Date Filed: 11/22/05 Docketed Total: \$377.96 Filing Creditor Name and Address RONALD A LEGGETT COLLECTOR OF REV REVEN 109 CITY HALL ST LOUIS MO 63103	Claim Holder Name and Address RONALD A LEGGETT COLLECTOR OF REV REVEN 109 CITY HALL ST LOUIS MO 63103 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u> \$377.96 Docketed Total      \$377.96	Modified Total      \$289.94 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> \$289.94 \$289.94
Claim: 5669 Date Filed: 05/08/06 Docketed Total: \$36.47 Filing Creditor Name and Address SMITH COUNTY TRUSTEE JAMIE D WINKLER PO BOX 332 CARTHAGE TN 37030	Claim Holder Name and Address SMITH COUNTY TRUSTEE JAMIE D WINKLER PO BOX 332 CARTHAGE TN 37030 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u> \$36.47 Docketed Total      \$36.47	Modified Total      \$33.88 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> \$33.88 \$33.88
Claim: 792 Date Filed: 11/22/05 Docketed Total: \$145.15 Filing Creditor Name and Address ST CHARLES COUNTY COLLECTOR 201 N SECOND ST RM 134 ST CHARLES MO 63301-2789	Claim Holder Name and Address ST CHARLES COUNTY COLLECTOR 201 N SECOND ST RM 134 ST CHARLES MO 63301-2789 <u>Case Number*</u> 05-44610 <u>Secured</u> <u>Priority</u> \$145.15 Docketed Total      \$145.15	Modified Total      \$111.35 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> \$111.35 \$111.35

\*See Exhibit G for a listing of debtor entities by case number

The hearing with respect to the Debtors' Thirteenth Omnibus Claims Objection to the Claims identified in this Exhibit E-2 has been adjourned to June 26, 2007 at 10:00 a.m. (prevailing Eastern time). The deadline for claimants to respond to the Debtors' objection to such Claims is 4:00 p.m. (prevailing Eastern time) on June 19, 2007.

**EXHIBIT E-2 - TAX CLAIMS SUBJECT TO MODIFICATION**

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 797 Date Filed: 11/22/05 Docketed Total: \$55,010.23 Filing Creditor Name and Address ST CHARLES COUNTY COLLECTOR 201 N SECOND ST RM 134 ST CHARLES MO 63301-2789	Claim Holder Name and Address ST CHARLES COUNTY COLLECTOR 201 N SECOND ST RM 134 ST CHARLES MO 63301-2789 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> \$55,010.23 <u>Unsecured</u> \$55,010.23	Modified Total \$42,199.63 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> \$42,199.63 <u>Unsecured</u> \$42,199.63
Claim: 1324 Date Filed: 12/27/05 Docketed Total: \$1,929.19 Filing Creditor Name and Address ST. JOHNS COUNTY TAX COLLECTOR DENNIS W HOLLINGSWORTH PO BOX 9001 ST AUGUSTINE FL 32085-9001	Claim Holder Name and Address ST. JOHNS COUNTY TAX COLLECTOR DENNIS W HOLLINGSWORTH PO BOX 9001 ST AUGUSTINE FL 32085-9001 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u> \$1,929.19 <u>Unsecured</u> \$1,929.19	Modified Total \$1,929.19 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> \$1,929.19 <u>Unsecured</u> \$1,929.19
Claim: 1324 Date Filed: 12/27/05 Docketed Total: \$1,929.19 Filing Creditor Name and Address ST. JOHNS COUNTY TAX COLLECTOR DENNIS W HOLLINGSWORTH PO BOX 9001 ST AUGUSTINE FL 32085-9001	Claim Holder Name and Address ST. JOHNS COUNTY TAX COLLECTOR DENNIS W HOLLINGSWORTH PO BOX 9001 ST AUGUSTINE FL 32085-9001 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u> \$1,929.19 <u>Unsecured</u> \$1,929.19	Modified Total \$1,929.19 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> \$1,929.19 <u>Unsecured</u> \$1,929.19
Claim: 7093 Date Filed: 05/30/06 Docketed Total: \$133.12 Filing Creditor Name and Address STATE OF LOUISIANA LOUISIANA DEPARTMENT OF REVENUE PO BOX 66658 BATON ROUGE LA 70896	Claim Holder Name and Address STATE OF LOUISIANA LOUISIANA DEPARTMENT OF REVENUE PO BOX 66658 BATON ROUGE LA 70896 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u> \$133.12 <u>Unsecured</u> \$133.12	Modified Total \$133.12 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> \$133.12 <u>Unsecured</u> \$133.12
Claim: 1327 Date Filed: 12/27/05 Docketed Total: \$2,483.92 Filing Creditor Name and Address SUMNER COUNTY TRUSTEE 355 BELVEDERE DR RM 107 GALLATIN TN 37066	Claim Holder Name and Address SUMNER COUNTY TRUSTEE 355 BELVEDERE DR RM 107 GALLATIN TN 37066 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u> \$2,483.92 <u>Unsecured</u> \$2,483.92	Modified Total \$2,483.92 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> \$2,483.92 <u>Unsecured</u> \$2,483.92
Claim: 1327 Date Filed: 12/27/05 Docketed Total: \$2,483.92 Filing Creditor Name and Address SUMNER COUNTY TRUSTEE 355 BELVEDERE DR RM 107 GALLATIN TN 37066	Claim Holder Name and Address SUMNER COUNTY TRUSTEE 355 BELVEDERE DR RM 107 GALLATIN TN 37066 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u> \$2,483.92 <u>Unsecured</u> \$2,483.92	Modified Total \$1,905.46 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> \$1,905.46 <u>Unsecured</u> \$1,905.46

\*See Exhibit G for a listing of debtor entities by case number

The hearing with respect to the Debtors' Thirteenth Omnibus Claims Objection to the Claims identified in this Exhibit E-2 has been adjourned to June 26, 2007 at 10:00 a.m. (prevailing Eastern time). The deadline for claimants to respond to the Debtors' objection to such Claims is 4:00 p.m. (prevailing Eastern time) on June 19, 2007.

**EXHIBIT E-2 - TAX CLAIMS SUBJECT TO MODIFICATION**

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 2833 Date Filed: 04/26/06 Docketed Total: \$1,104.78 Filing Creditor Name and Address TAX COLLECTOR TAX COLLECTOR TOWN OF WATERTOWN PO BOX 224 WATERTOWN CT 06795	Claim Holder Name and Address TAX COLLECTOR TAX COLLECTOR TOWN OF WATERTOWN PO BOX 224 WATERTOWN CT 06795	Modified Total \$1,104.78
	<u>Case Number*</u> <u>05-44481</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u>	<u>Case Number*</u> <u>05-44640</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u>
Claim: 4527 Date Filed: 05/02/06 Docketed Total: \$44,542.68 Filing Creditor Name and Address TAX COLLECTOR PINELAS COUNTY ATTN BETTY A GRAMLEY TAX MANAGER PO BOX 2943 CLEARWATER FL 33757-2943	Claim Holder Name and Address TAX COLLECTOR PINELAS COUNTY ATTN BETTY A GRAMLEY TAX MANAGER PO BOX 2943 CLEARWATER FL 33757-2943	Modified Total \$44,542.68
	<u>Case Number*</u> <u>05-44640</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u>	<u>Case Number*</u> <u>05-44640</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u>
Claim: 9271 Date Filed: 04/26/06 Docketed Total: \$2,257.22 Filing Creditor Name and Address TAX COLLECTOR SANTA ROSA COUNTY ATTN CINDY GRIMES DELINQUENT TAX DE ROBERT MCCLURE SANTA ROSA COLLE PO BOX 7100 MILTON FL 32572	Claim Holder Name and Address TAX COLLECTOR SANTA ROSA COUNTY ATTN CINDY GRIMES DELINQUENT TAX DE ROBERT MCCLURE SANTA ROSA COLLE PO BOX 7100 MILTON FL 32572	Modified Total \$2,257.22
	<u>Case Number*</u> <u>05-44640</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u>	<u>Case Number*</u> <u>05-44640</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u>
	<u>\$2,257.22</u>	<u>\$2,257.22</u>

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The hearing with respect to the Debtors' Thirteenth Omnibus Claims Objection to the Claims identified in this Exhibit E-2 has been adjourned to June 26, 2007 at 10:00 a.m. (prevailing Eastern time). The deadline for claimants to respond to the Debtors' objection to such Claims is 4:00 p.m. (prevailing Eastern time) on June 19, 2007.

**EXHIBIT E-2 - TAX CLAIMS SUBJECT TO MODIFICATION**

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 8344 Date Filed: 06/22/06 Docketed Total: \$9,379.17 Filing Creditor Name and Address TIPTON COUNTY TREASURER COURTHOUSE IN TIPTON IN 46072	Claim Holder Name and Address TIPTON COUNTY IN TIPTON COUNTY TREASURER COURTHOUSE IN 46072  <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> \$9,379.17 <u>Unsecured</u> \$9,379.17	Modified Total \$9,379.17  <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> \$7,804.36 <u>Unsecured</u> \$7,804.36
Claim: 8225 Date Filed: 06/19/06 Docketed Total: \$612.98 Filing Creditor Name and Address TREASURER OF KOSCIUSKO COUNTY 100 W CTR ST WARSAW IN 46580	Claim Holder Name and Address TREASURER OF KOSCIUSKO COUNTY 100 W CTR ST WARSAW IN 46580  <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$612.98	Modified Total \$612.98  <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$557.25
Claim: 7835 Date Filed: 06/12/06 Docketed Total: \$6.32 Filing Creditor Name and Address TREASURER OF VIGO COUNTY DAVID CROCKETT PO BOX 1466 INDIANAPOLIS IN 46206-1466	Claim Holder Name and Address TREASURER OF VIGO COUNTY DAVID CROCKETT PO BOX 1466 INDIANAPOLIS IN 46206-1466  <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u> \$6.32 <u>Unsecured</u> \$6.32	Modified Total \$6.32  <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> \$4.84 <u>Unsecured</u> \$4.84
Claim: 108 Date Filed: 10/25/05 Docketed Total: \$25.00 Filing Creditor Name and Address WILLIAMSON COUNTY TRUSTEE WALTER J DAVIS TRUSTEE PO BOX 648 FRANKLIN TN 37065	Claim Holder Name and Address WILLIAMSON COUNTY TRUSTEE WALTER J DAVIS TRUSTEE PO BOX 648 FRANKLIN TN 37065  <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$25.00	Modified Total \$25.00  <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> \$19.18 <u>Unsecured</u> \$19.18

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The hearing with respect to the Debtors' Thirteenth Omnibus Claims Objection to the Claims identified in this Exhibit E-2 has been adjourned to June 26, 2007 at 10:00 a.m. (prevailing Eastern time). The deadline for claimants to respond to the Debtors' objection to such Claims is 4:00 p.m. (prevailing Eastern time) on June 19, 2007.

**EXHIBIT E-2 - TAX CLAIMS SUBJECT TO MODIFICATION**

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 6053 Date Filed: 05/16/06 Docketed Total: \$963.65 Filing Creditor Name and Address WILSON CO TN WILSON COUNTY TRUSTEE PO BOX 865 LEBANON TN 37088	Claim Holder Name and Address WILSON CO TN WILSON COUNTY TRUSTEE PO BOX 865 LEBANON TN 37088  Case Number* 05-44640	Docketed Total \$963.65  Priority \$963.65 Unsecured \$963.65  Case Number* 05-44640
Claim: 1706 Date Filed: 01/30/06 Docketed Total: \$8,156.89 Filing Creditor Name and Address YORK COUNTY TAX COLLECTOR 1070 HECKLE BEVA BOX 14 ROCK HILL SC 29732-2863	Claim Holder Name and Address YORK COUNTY TAX COLLECTOR 1070 HECKLE BEVA BOX 14 ROCK HILL SC 29732-2863  Case Number* 05-44481	Docketed Total \$8,156.89  Priority \$8,156.89 Unsecured \$8,156.89  Case Number* 05-44640
		Total Count of Claims: 85 Total Amount as Docketed: \$2,691,985.08 Total Amount as Modified: \$2,392,053.91

\*See Exhibit G for a listing of debtor entities by case number

The hearing with respect to the Debtors' Thirteenth Omnibus Claims Objection to the Claims identified in this Exhibit E-2 has been adjourned to June 26, 2007 at 10:00 a.m. (prevailing Eastern time). The deadline for claimants to respond to the Debtors' objection to such Claims is 4:00 p.m. (prevailing Eastern time) on June 19, 2007.

**EXHIBIT E-3: CLAIMS SUBJECT TO MODIFICATION AND RECLAMATION AGREEMENT**

CLAIM TO BE MODIFIED		CLAIM AS DOCKETED		CLAIM AS MODIFIED	
Claim: 1139 Date Filed: 12/13/05 Docketed Total: \$93,039.28 Filing Creditor Name and Address ALL RITE INDUSTRIES 470 OAKWOOD RD LAKE ZURICH IL 60047	Claim Holder Name and Address ALL RITE INDUSTRIES 470 OAKWOOD RD LAKE ZURICH IL 60047 <u>Case Number*</u> 05-44481	Docketed Total \$93,039.28 <u>Priority</u> <u>Secured</u>	<u>Unsecured</u> \$93,039.28 \$93,039.28	<u>Case Number*</u> 05-44640	<u>Priority</u> \$13,280.00 \$13,280.00 <u>Secured</u>
Claim: 15203 Date Filed: 07/31/06 Docketed Total: \$110,591.58 Filing Creditor Name and Address AMI INDUSTRIES INC AMI INDUSTRIES PREPETITION 5093 N RED OAK RD LEWISTON MI 49756	Claim Holder Name and Address AMI INDUSTRIES INC AMI INDUSTRIES PREPETITION 5093 N RED OAK RD LEWISTON MI 49756 <u>Case Number*</u> 05-44481	Docketed Total \$110,591.58 <u>Priority</u> <u>Secured</u>	<u>Unsecured</u> \$110,591.58 \$110,591.58	<u>Case Number*</u> 05-44640	<u>Priority</u> \$184.23 \$184.23 <u>Secured</u>
Claim: 11580 Date Filed: 07/27/06 Docketed Total: \$22,755.61 Filing Creditor Name and Address AMROC INVESTMENTS LLC AS ASSIGNEE OF TOTAL COMPONENT ATTN DAVID S LEINWAND 535 MADISON AVE 15TH FL NEW YORK NY 10022	Claim Holder Name and Address AMROC INVESTMENTS LLC ATTN DAVID S LEINWAND ESQ 535 MADISON AVE 15TH FL NEW YORK NY 10022 <u>Case Number*</u> 05-44640	Docketed Total \$22,755.61 <u>Priority</u> <u>Secured</u>	<u>Unsecured</u> \$22,755.61	<u>Case Number*</u> 05-44640	<u>Priority</u> \$900.36 \$900.36 <u>Secured</u>
Claim: 4458 Date Filed: 05/02/06 Docketed Total: \$11,070.00 Filing Creditor Name and Address ARMADA RUBBER MANUFACTURING COMPANY ROBERT BOVA PO BOX 579 ARMADA MI 48005-0579	Claim Holder Name and Address ARMADA RUBBER MANUFACTURING COMPANY ROBERT BOVA PO BOX 579 ARMADA MI 48005-0579 <u>Case Number*</u> 05-44640	Docketed Total \$11,070.00 <u>Priority</u> <u>Secured</u>	<u>Unsecured</u> \$9,860.00 \$9,860.00	<u>Case Number*</u> 05-44640	<u>Priority</u> \$1,210.00 \$1,210.00 <u>Secured</u>

\*See Exhibit G for a listing of debtor entities by case number

**EXHIBIT E-3 - CLAIMS SUBJECT TO MODIFICATION AND RECLAMATION AGREEMENT**

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 2182 Date Filed: 03/03/06 Docketed Total: \$33,163.60 Filing Creditor Name and Address ARROW SHEET METAL PRODUCTS CO ATTN S TUJILLO 2890 W 62ND AVE DENVER CO 80221	Claim Holder Name and Address ARROW SHEET METAL PRODUCTS CO ATTN S TUJILLO 2890 W 62ND AVE DENVER CO 80221 <u>Case Number*</u> 05-44507 <u>Secured</u> <u>Priority</u> \$33,163.60	Modified Total \$33,163.60 <u>Unsecured</u> \$33,163.60 <u>Case Number*</u> 05-44507 <u>Secured</u> <u>Priority</u> \$33,163.60 <u>Unsecured</u> \$33,163.60 <u>Case Number*</u> 05-44507 <u>Secured</u> <u>Priority</u> \$33,163.60 <u>Unsecured</u> \$33,163.60 <u>Case Number*</u> 05-44507 <u>Secured</u> <u>Priority</u> \$33,163.60 <u>Unsecured</u> \$33,163.60
Claim: 1447 Date Filed: 01/04/06 Docketed Total: \$250,559.17 Filing Creditor Name and Address AVNET INC 2211 S 47TH ST PHOENIX AZ 85034-6403	Claim Holder Name and Address AVNET INC 2211 S 47TH ST PHOENIX AZ 85034-6403 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u> \$250,559.17	Modified Total \$250,559.17 <u>Unsecured</u> \$250,559.17 <u>Case Number*</u> 05-44507 05-44511 05-44624 <u>Secured</u> <u>Priority</u> \$250,559.17 <u>Unsecured</u> \$250,559.17
Claim: 9755 Date Filed: 07/18/06 Docketed Total: \$119,379.15 Filing Creditor Name and Address AVX CORP 801 17TH AVE S MYRTLE BEACH SC 29577-424	Claim Holder Name and Address AVX CORP 801 17TH AVE S MYRTLE BEACH SC 29577-424 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u> \$11,894.48	Modified Total \$119,379.15 <u>Unsecured</u> \$107,484.67 <u>Case Number*</u> 05-44567 05-44640 <u>Secured</u> <u>Priority</u> \$11,894.48 <u>Unsecured</u> \$107,484.67
Claim: 14241 Date Filed: 07/31/06 Docketed Total: \$43,119.30 Filing Creditor Name and Address CABLE TECHNOLOGIESINC GEORGE O'BRIEN 3209 AVE E EAST ARLINGTON TX 76011	Claim Holder Name and Address CABLE TECHNOLOGIESINC GEORGE O'BRIEN 3209 AVE E EAST ARLINGTON TX 76011 <u>Case Number*</u> 05-44511 <u>Secured</u> <u>Priority</u> \$18,966.38	Modified Total \$43,119.30 <u>Unsecured</u> \$24,152.92 <u>Case Number*</u> 05-44511 <u>Secured</u> <u>Priority</u> \$18,966.38 <u>Unsecured</u> \$24,152.92

\*See Exhibit G for a listing of debtor entities by case number

**EXHIBIT E-3 - CLAIMS SUBJECT TO MODIFICATION AND RECLAMATION AGREEMENT**

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 7659 Date Filed: 06/08/06 Docketed Total: \$298,168.53 Filing Creditor Name and Address CAPSONIC GROUP LLC 460 S 2ND ST ELGIN IL 60123	Claim Holder Name and Address REDROCK CAPITAL PARTNERS LLC 111 S MAIN ST STE C11 PO BOX 9095 BRECKENRIDGE CO 80424 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u>	Docketed Total \$298,168.53 <u>Unsecured</u> \$298,168.53 <u>Case Number*</u> 05-444640 <u>Secured</u> <u>Priority</u> \$3,118.89 <u>Unsecured</u> \$295,049.64 Modified Total \$298,168.53
Claim: 10703 Date Filed: 07/25/06 Docketed Total: \$1,380,747.26 Filing Creditor Name and Address CAROLINA FORGE COMPANY LLC EFT PO BOX 370 WILSON NC 27893	Claim Holder Name and Address CAROLINA FORGE COMPANY LLC EFT PO BOX 370 WILSON NC 27893 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> \$197,519.25 <u>Unsecured</u> \$1,183,228.01	Docketed Total \$1,380,747.26 <u>Unsecured</u> \$1,183,228.01 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> \$197,519.25 <u>Unsecured</u> \$1,183,228.01 Modified Total \$1,380,747.26
Claim: 10355 Date Filed: 07/24/06 Docketed Total: \$15,049.09 Filing Creditor Name and Address CASCADE DIE CASTING GROUP 7441 S DIVISION AVE STE A1 GRAND RAPIDS MI 49548	Claim Holder Name and Address CASCADE DIE CASTING GROUP 7441 S DIVISION AVE STE A1 GRAND RAPIDS MI 49548 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> \$11,105.86 <u>Unsecured</u> \$3,943.23	Docketed Total \$15,049.09 <u>Unsecured</u> \$3,943.23 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> \$11,105.86 <u>Unsecured</u> \$3,943.23 Modified Total \$15,049.09
Claim: 11923 Date Filed: 07/28/06 Docketed Total: \$13,569.50 Filing Creditor Name and Address CASCO PRODUCTS CORPORATION MR JOHN SPRATTIA VP GLOBAL FINANCE ONE WATERVIEW DR SHELTON CT 06484-7367	Claim Holder Name and Address CASCO PRODUCTS CORPORATION MR JOHN SPRATTIA VP GLOBAL FINANCE ONE WATERVIEW DR SHELTON CT 06484-7367 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u>	Docketed Total \$13,569.50 <u>Unsecured</u> \$13,569.50 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> \$5,760.48 <u>Unsecured</u> \$7,560.52 Modified Total \$13,569.50

\*See Exhibit G for a listing of debtor entities by case number

**EXHIBIT E-3 - CLAIMS SUBJECT TO MODIFICATION AND RECLAMATION AGREEMENT**

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 14059 Date Filed: 07/31/06 Docketed Total: \$422,138.00 Filing Creditor Name and Address CATALYTIC SOLUTIONS INC 1640 FISKE PL OXNARD CA 93033	Claim Holder Name and Address CATALYTIC SOLUTIONS INC 1640 FISKE PL OXNARD CA 93033 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$422,138.00 \$422,138.00	Modified Total \$422,138.00 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$422,138.00 \$422,138.00
Claim: 3853 Date Filed: 05/01/06 Docketed Total: \$24,193.80 Filing Creditor Name and Address COATS AMERICAN INC PO BOX 60124 CHARLOTTE NC 28260	Claim Holder Name and Address COATS AMERICAN INC COATS NORTH AMERICA PO BOX 60124 CHARLOTTE NC 28260 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$24,193.80 \$24,193.80	Modified Total \$24,193.80 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$24,193.80 \$24,193.80
Claim: 14247 Date Filed: 07/31/06 Docketed Total: \$45,870.92 Filing Creditor Name and Address CONTINENTAL MIDLAND LLC WILLIAM S HACKNEY 1911 N WACKER DR STE 1800 CHICAGO IL 60606 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$45,870.92 \$45,870.92	Claim Holder Name and Address CONTINENTAL MIDLAND LLC WILLIAM S HACKNEY 1911 N WACKER DR STE 1800 CHICAGO IL 60606 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$45,870.92 \$45,870.92	Modified Total \$45,870.92 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$45,870.92 \$45,870.92
Claim: 16250 Date Filed: 08/22/06 Docketed Total: \$40,206.20 Filing Creditor Name and Address COORSTEK INC ELIZABETH K FLAAGAN HOLME ROBERTS & 1700 LINCOLN ST STE 4100 DENVER CO 80203 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$30,318.20 \$9,888.00	Claim Holder Name and Address COORSTEK INC ELIZABETH K FLAAGAN HOLME ROBERTS & 1700 LINCOLN ST STE 4100 DENVER CO 80203 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$30,318.20 \$9,888.00	Modified Total \$40,206.20 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$30,318.20 \$9,888.00

\*See Exhibit G for a listing of debtor entities by case number

**EXHIBIT E-3 - CLAIMS SUBJECT TO MODIFICATION AND RECLAMATION AGREEMENT**

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 16592 Date Filed: 04/05/07 Docketed Total: \$147,474.32 Filing Creditor Name and Address CURTIS SCREW COMPANY LLC ATTN JULIA S KREHER ESQ HODGSON RUSS LLP ONE M&T PLZ STE 2000 BUFFALO NY 14203	Claim Holder Name and Address CURTIS SCREW COMPANY LLC ATTN JULIA S KREHER ESQ HODGSON RUSS LLP ONE M&T PLZ STE 2000 BUFFALO NY 14203 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> \$52,906.09 \$52,906.09 <u>Unsecured</u> \$94,568.23 \$94,568.23	Modified Total \$147,474.32 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> \$52,906.09 \$52,906.09 <u>Unsecured</u> \$82,770.14 \$82,770.14
Claim: 41 Date Filed: 10/17/05 Docketed Total: \$82,859.86 Filing Creditor Name and Address EFTEC NORTH AMERICA HB FULLER COMPANY ATTN GREGG WALTERS 2900 GRANADA LN OAKDALE MN 55128	Claim Holder Name and Address AMROC INVESTMENTS LLC ATTN DAVID S LEINWAND ESQ 535 MADISON AVE 15TH FL NEW YORK NY 10022 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u> \$11,862.85 <u>Unsecured</u> \$53,610.18	Modified Total \$65,473.03 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> \$14,711.99 <u>Unsecured</u> \$48,266.58
Claim: 41 Date Filed: 10/17/05 Docketed Total: \$82,859.86 Filing Creditor Name and Address EFTEC NORTH AMERICA HB FULLER COMPANY ATTN GREGG WALTERS 2900 GRANADA LN OAKDALE MN 55128	Claim Holder Name and Address EFTEC NORTH AMERICA HB FULLER COMPANY ATTN GREGG WALTERS 2900 GRANADA LN OAKDALE MN 55128 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u> \$11,862.85 <u>Unsecured</u> \$53,610.18	Modified Total \$65,473.03 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> \$14,711.99 <u>Unsecured</u> \$48,266.58
Claim: 2049 Date Filed: 02/16/06 Docketed Total: \$4,342,158.43 Filing Creditor Name and Address ENGELHARD CORPORATION MR ROBERT HOUSMAN DIRECTOR OF CREDIT 101 WOOD AVE ISELIN NJ 08830	Claim Holder Name and Address BLUE ANGEL CLAIMS LLC ATTN JENNIFER DONOVAN C O DAVIDSON KEMPER CAPITAL MANAGEMENT 65 E 55TH ST 19TH FL NEW YORK NY 10022 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> \$17,386.83 <u>Unsecured</u> \$0.00 <u>Secured</u> <u>Priority</u> \$17,386.83	Modified Total \$4,019,539.03 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> \$2,824,354.56 <u>Unsecured</u> \$2,195,184.47 <u>Secured</u> <u>Priority</u> \$1,195,184.47 <u>Unsecured</u> \$2,824,354.56 <u>Secured</u> <u>Priority</u> \$4,019,539.03 <u>Unsecured</u> \$4,019,539.03

\*See Exhibit G for a listing of debtor entities by case number

**EXHIBIT E-3 - CLAIMS SUBJECT TO MODIFICATION AND RECLAMATION AGREEMENT**

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED	
Claim: 2049 (Continued)	Claim Holder Name and Address ENGELHARD CORPORATION MR. ROBERT HOUSMAN DIRECTOR OF CREDIT 101 WOOD AVE TSELIN NJ 08830	Docketed Total \$322,619.40  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 \$322,619.40 \$0.00 \$0.00  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 \$322,619.40 \$0.00 \$0.00	Modified Total \$127,502.51  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 \$85.576.07 \$85.576.07 \$41,926.44  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 \$85.576.07 \$85.576.07 \$41,926.44
Claim: 2579 Date Filed: 04/07/06 Docketed Total: \$50,085.22 Filing Creditor Name and Address FAWN PLASTICS CO INC 1920 GREENSPRING DR STE 140 TIMONIUM MD 21093	Claim Holder Name and Address FAWN PLASTICS CO INC 1920 GREENSPRING DR STE 140 TIMONIUM MD 21093	Docketed Total \$50,085.22  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 \$50,085.22 \$50,085.22  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44567 \$50,085.22 \$50,085.22	Modified Total \$50,085.22  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44567 \$26,190.18 \$26,190.18 \$23,895.04  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44567 \$26,190.18 \$26,190.18 \$23,895.04
Claim: 9840 Date Filed: 07/18/06 Docketed Total: \$509,488.17 Filing Creditor Name and Address HILITE INTERNATIONAL INC 1671 S BROADWAY ST CARROLLTON TX 75006-7442	Claim Holder Name and Address HILITE INTERNATIONAL INC 1671 S BROADWAY ST CARROLLTON TX 75006-7442	Docketed Total \$509,488.17  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 \$2,422.72 \$2,422.72 \$507,065.45  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 \$2,422.72 \$2,422.72 \$507,065.45	Modified Total \$509,488.17  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 \$2,422.72 \$2,422.72 \$507,065.45  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 \$2,422.72 \$2,422.72 \$507,065.45
Claim: 13773 Date Filed: 07/31/06 Docketed Total: \$5,721,969.77 Filing Creditor Name and Address HITACHI AUTOMOTIVE PRODUCTS USA INC PAUL J RICOTTA ESQ AND STEPHANIE K MINTZ LEVIN COHN FERRIS GLOVSKY AND 666 THIRD AVENUE NEW YORK NY 10017	Claim Holder Name and Address DEUTSCHE BANK SECURITIES INC ATTN: ROSS ROSENFELT & VIKAS MDAN 60 WALL ST 3RD FL NEW YORK NY 10005	Docketed Total \$27,569.59  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 \$27,569.59 \$27,569.59  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 \$27,569.59 \$27,569.59	Modified Total \$27,569.59  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 \$27,569.59 \$27,569.59  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 \$27,569.59 \$27,569.59

\*See Exhibit G for a listing of debtor entities by case number

**EXHIBIT E-3 - CLAIMS SUBJECT TO MODIFICATION AND RECLAMATION AGREEMENT**

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 13773 (Continued)	Claim Holder Name and Address Docketed Total \$5,694,400.18 GOLDMAN SACHS CREDIT PARTNERS LP ATTN PEDRO RAMIREZ C O GOLDMAN SACHS & CO 30 HUDSON 17TH FL JERSEY CITY NJ 07302 <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 \$5,694,400.18	Modified Total \$5,694,400.18 <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 \$5,694,400.18
Claim: 16255 Date Filed: 08/24/06 Docketed Total: \$1,898,409.80 Filing Creditor Name and Address INTERNATIONAL RESISTIVE COMPANY ADVANCED FILM DIVISION DAVID M SCHILLI ROBINSON BRADSHAW & HINSON PA 101 N TRYON ST STE 1900 CHARLOTTE NC 28246 <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 \$77,693.93 \$0.87	Claim Holder Name and Address Docketed Total \$77,694.80 INTERNATIONAL RESISTIVE COMPANY ADVANCED FILM DIVISION DAVID M SCHILLI ROBINSON BRADSHAW & HINSON PA 101 N TRYON ST STE 1900 CHARLOTTE NC 28246 <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 \$77,693.93 \$0.87	Modified Total \$77,693.93 <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 \$77,693.93 \$0.87
Claim: 16255 Date Filed: 08/24/06 Docketed Total: \$1,898,409.80 Filing Creditor Name and Address INTERNATIONAL RESISTIVE COMPANY ADVANCED FILM DIVISION DAVID M SCHILLI ROBINSON BRADSHAW & HINSON PA 101 N TRYON ST STE 1900 CHARLOTTE NC 28246 <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 \$77,693.93 \$0.87	Claim Holder Name and Address Docketed Total \$1,820,715.00 TPG CREDIT OPPORTUNITIES FUND LP ATTN SHELLY HARTMAN C O TPG CREDIT MANAGEMENT LP 4600 WELLIS FARGO CTR 90 S SEVENTH ST MINNEAPOLIS MN 55402 <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 \$1,820,715.00	Modified Total \$1,813,301.98 <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 \$1,813,301.97

\*See Exhibit G for a listing of debtor entities by case number

**EXHIBIT E-3 - CLAIMS SUBJECT TO MODIFICATION AND RECLAMATION AGREEMENT**

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 16255 (Continued)		
Claim: 8878 Date Filed: 06/30/06 Docketed Total: \$170,159.62 Filing Creditor Name and Address INTERNATIONAL RESISTIVE COMPANY WIRE & FILM TECHNOLOGIES DIVISION DAVID M SCHILLI ROBINSON BRADSHAW & HINSON P A 101 NORTH TRYON ST STE 1900 CHARLOTTE NC 28246	Claim Holder Name and Address INTERNATIONAL RESISTIVE COMPANY WIRE & FILM TECHNOLOGIES DIVISION DAVID M SCHILLI ROBINSON BRADSHAW & HINSON P A 101 NORTH TRYON ST STE 1900 CHARLOTTE NC 28246  <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> \$3,036.28  <u>Unsecured</u> \$0.00	Modified Total \$3,036.28  Modified Total \$3,036.28  <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> \$3,036.28  <u>Unsecured</u> \$0.00
Claim: 1541 Date Filed: 01/17/06 Docketed Total: \$114,460.81 Filing Creditor Name and Address ITT CANNON NEWTON ITT INDUSTRIES SHARED SERVICES 2881 EAST BAYARD STREET SENECA FALLS NY 13148	Claim Holder Name and Address ITT CANNON NEWTON ITT INDUSTRIES SHARED SERVICES 2881 EAST BAYARD STREET SENECA FALLS NY 13148  <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u> \$114,460.81  <u>Unsecured</u> \$114,460.81	Modified Total \$114,460.81  Modified Total \$114,460.81  <u>Case Number*</u> 05-44567 <u>Secured</u> <u>Priority</u> \$114,460.81  <u>Unsecured</u> \$114,460.81

\*See Exhibit G for a listing of debtor entities by case number

**EXHIBIT E-3 - CLAIMS SUBJECT TO MODIFICATION AND RECLAMATION AGREEMENT**

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 10717 Date Filed: 07/25/06 Docketed Total: \$834,429.82 Filing Creditor Name and Address JIDECO OF BARSTOWN INC KENNETH W SHELVER 950 WITHROW CRT BARDSTOWN KY 40004	Claim Holder Name and Address AMROC INVESTMENTS LLC ATTN DAVID S LINWAND ESQ 535 MADISON AVE 15TH FL NEW YORK NY 10022  <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> \$6,636.00 Docketed Total      \$834,429.82	Modified Total      \$834,429.82
Claim: 2066 Date Filed: 02/21/06 Docketed Total: \$49,007.73 Filing Creditor Name and Address KL INDUSTRIES INC JAMES G MARTIGNON LEVENFIELD PEARLSTEIN LLC 2 N LASALLE STE 1300 CHICAGO IL 60602	Claim Holder Name and Address ARGO PARTNERS 12 W 37TH ST 9TH FL NEW YORK NY 10018  <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u> \$37,538.43 Docketed Total      \$37,538.43	Modified Total      \$43,676.20
Claim: 2066 Date Filed: 02/21/06 Docketed Total: \$49,007.73 Filing Creditor Name and Address KL INDUSTRIES INC JAMES G MARTIGNON LEVENFIELD PEARLSTEIN LLC 2 N LASALLE STE 1300 CHICAGO IL 60602	Claim Holder Name and Address ARGO PARTNERS 12 W 37TH ST 9TH FL NEW YORK NY 10018  <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> \$37,538.43 Docketed Total      \$37,538.43	Modified Total      \$43,676.20
Claim: 9460 Date Filed: 07/13/06 Docketed Total: \$29,862.80 Filing Creditor Name and Address LIQUIDITY SOLUTIONS INC AS ASSIGNEE OF ELGIN DIE MOLD CO C O LIQUIDITY SOLUTIONS INC DBA REV 1 UNIVERSITY PLZ STE 312 HACKENSACK NJ 07601	Claim Holder Name and Address KL INDUSTRIES INC JAMES G MARTIGNON LEVENFIELD PEARLSTEIN LLC 2 N LASALLE STE 1300 CHICAGO IL 60602  <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u> \$11,469.30 Docketed Total      \$11,469.30	Modified Total      \$4,872.55
Claim: 9460 Date Filed: 07/13/06 Docketed Total: \$29,862.80 Filing Creditor Name and Address LIQUIDITY SOLUTIONS INC AS ASSIGNEE OF ELGIN DIE MOLD CO C O LIQUIDITY SOLUTIONS INC DBA REV 1 UNIVERSITY PLZ STE 312 HACKENSACK NJ 07601	Claim Holder Name and Address LIQUIDITY SOLUTIONS INC DEA REVENUE MANAGEMENT ONE UNIVERSITY PLAZA STE 312 HACKENSACK NJ 07601  <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> \$29,862.80 Docketed Total      \$29,862.80	Modified Total      \$29,862.80
		*See Exhibit G for a listing of debtor entities by case number

**EXHIBIT E-3 - CLAIMS SUBJECT TO MODIFICATION AND RECLAMATION AGREEMENT**

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 6146 Date Filed: 05/17/06 Docketed Total: \$16,711.16 Filing Creditor Name and Address LITTELFUSE INC PAUL DICKINSON 800 NORTHWEST HWY DES PLAINES IL 60016	Claim Holder Name and Address BANK OF AMERICA N A ATTN INFORMATION MGR 100 N TRYON ST 20TH FL MAIL CODE NCI 007 20 01 CHARLOTTE NC 28255 <u>Case Number*</u> 05-44567 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$16,711.16 \$16,711.16	Modified Total \$16,711.16 <u>Case Number*</u> 05-44567 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$16,711.16 \$16,711.16
Claim: 13974 Date Filed: 07/31/06 Docketed Total: \$1,659,326.20 Filing Creditor Name and Address LONGACRE MASTER FUND LTD AS ASSIGNEE/TRANSFEREE OF SHARP ELECTRONICS CORP ATTN VLADIMIR JELISAVCIC 810 SEVENTH AVE 22ND FLOOR NEW YORK NY 10019 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$1,659,326.20 \$1,659,326.20	Claim Holder Name and Address LONGACRE MASTER FUND LTD AS ASSIGNEE/TRANSFEREE OF SHARP ELECTRONICS CORP ATTN VLADIMIR JELISAVCIC 810 SEVENTH AVE 22ND FLOOR NEW YORK NY 10019 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$1,659,326.20 \$1,659,326.20	Modified Total \$1,659,326.20 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$1,619,326.20 \$1,619,326.20
Claim: 12057 Date Filed: 07/28/06 Docketed Total: \$35,063.00 Filing Creditor Name and Address M & S MANUFACTURING COMPANY C O BRUCE N ELLIOTT CONLIN MCKENNEY & PHILBRICK PC 350 S MAIN ST STE 400 ANN ARBOR MI 48104 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$35,063.00 \$35,063.00	Claim Holder Name and Address M & S MANUFACTURING COMPANY C O BRUCE N ELLIOTT CONLIN MCKENNEY & PHILBRICK PC 350 S MAIN ST STE 400 ANN ARBOR MI 48104 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$35,063.00 \$35,063.00	Modified Total \$35,063.00 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$13,620.06 \$13,620.06
Claim: 351 Date Filed: 11/04/05 Docketed Total: \$635,040.00 Filing Creditor Name and Address MABUCHI MOTOR AMERICA CORP 3001 W BIG BEAVER RD STE 520 TROY MI 48084-3106 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$635,040.00 \$635,040.00	Claim Holder Name and Address MABUCHI MOTOR AMERICA CORP 3001 W BIG BEAVER RD STE 520 TROY MI 48084-3106 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$635,040.00 \$635,040.00	Modified Total \$635,040.00 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$634,164.46 \$634,164.46

\*See Exhibit G for a listing of debtor entities by case number

**EXHIBIT E-3 - CLAIMS SUBJECT TO MODIFICATION AND RECLAMATION AGREEMENT**

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 10186 Date Filed: 07/21/06 Docketed Total: \$130,579.71 Filing Creditor Name and Address MAGNESIUM ALUMINUM CORP ATTN BOB OMALLEY 3425 SERVICE RD CLEVELAND OH 44111	Claim Holder Name and Address MAGNESIUM ALUMINUM CORP ATTN BOB OMALLEY 3425 SERVICE RD CLEVELAND OH 44111  Case Number* 05-44481  Secured  Priority  Unsecured \$130,579.71 \$130,579.71	Modified Total \$130,579.71  Case Number* 05-44640  Secured  Priority \$36,684.88 \$36,684.88 Unsecured \$87,661.61 \$87,661.61
Claim: 12225 Date Filed: 07/28/06 Docketed Total: \$17,618.29 Filing Creditor Name and Address MARKEL CORP 435 SCHOOL LN PLYMOUTH MEETING PA 19462	Claim Holder Name and Address MARKEL CORP 435 SCHOOL LN PLYMOUTH MEETING PA 19462  Case Number* 05-44481  Secured  Priority \$8,585.01 \$8,585.01 Unsecured \$9,033.28 \$9,033.28	Modified Total \$17,618.29  Case Number* 05-44640  Secured  Priority \$8,585.01 \$8,585.01 Unsecured \$448.29 \$448.29
Claim: 9989 Date Filed: 07/20/06 Docketed Total: \$203,557.41 Filing Creditor Name and Address MASTER MOLDED PRODUCTS CORP 1000 DAVIS RD ELGIN IL 60123	Claim Holder Name and Address LONGACRE MASTER FUND LTD VLADIMIR JELISAVCIC 810 SEVENTH AVE 22ND FL NEW YORK NY 10019  Case Number* 05-44640  Secured  Priority \$21,774.05 \$21,774.05 Unsecured \$181,783.36 \$181,783.36	Modified Total \$203,557.41  Case Number* 05-44640  Secured  Priority \$21,774.05 \$21,774.05 Unsecured \$181,783.36 \$181,783.36
Claim: 9386 Date Filed: 07/12/06 Docketed Total: \$59,437.76 Filing Creditor Name and Address METAL CLADDING INC ATTN JULIA S KREHER ESQ HODGSON RUSS LLP ONE M&T PLZ STE 2000 BUFFALO NY 14203  Case Number* 05-44640  Secured  Priority  Unsecured \$59,437.76 \$59,437.76	Claim Holder Name and Address METAL CLADDING INC ATTN JULIA S KREHER ESQ HODGSON RUSS LLP ONE M&T PLZ STE 2000 BUFFALO NY 14203  Case Number* 05-44640  Secured  Priority  Unsecured \$59,437.76 \$59,437.76	Modified Total \$59,437.76  Case Number* 05-44640  Secured  Priority \$14,090.99 \$14,090.99 Unsecured \$45,346.77 \$45,346.77

\*See Exhibit G for a listing of debtor entities by case number

**EXHIBIT E-3 - CLAIMS SUBJECT TO MODIFICATION AND RECLAMATION AGREEMENT**

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 11103 Date Filed: 07/26/06 Docketed Total: \$38,679.38 Filing Creditor Name and Address MICRO MOTION INC CUSTOMER FINANCIAL SERVICES 12001 TECHNOLOGY DR AB03 EDEN PRAIRIE MN 55344	Claim Holder Name and Address MICRO MOTION INC CUSTOMER FINANCIAL SERVICES 12001 TECHNOLOGY DR AB03 EDEN PRAIRIE MN 55344  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Case Number*</u> <u>Secured</u> <u>Priority</u> 05-44481 \$5,895.03 \$5,895.03 05-44482 \$32,784.35 \$5,895.03  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Case Number*</u> <u>Secured</u> <u>Priority</u> 05-44640 \$5,895.03 \$32,784.35 \$32,745.54	Modified Total \$38,679.38  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Case Number*</u> <u>Secured</u> <u>Priority</u> 05-44482 \$32,784.35 \$5,895.03 \$32,745.54
Claim: 6710 Date Filed: 05/23/06 Docketed Total: \$88,440.00 Filing Creditor Name and Address MICRONAS GMBH CO GLEN K RITNER DIRECTOR MICRONAS SEMICONDUCTORS INC AUTOMOTIVE HEADQUARTERS - THE AMERI 3700 GRAND RIVER STE 215 FARMINGTON HILLS MI 48335	Claim Holder Name and Address MICRONAS GMBH CO GLEN K RITNER DIRECTOR MICRONAS SEMICONDUCTORS INC AUTOMOTIVE HEADQUARTERS - THE AMERI 3700 GRAND RIVER STE 215 FARMINGTON HILLS MI 48335  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Case Number*</u> <u>Secured</u> <u>Priority</u> 05-44640 \$18,090.00 \$18,090.00 05-44640 \$70,350.00 \$18,090.00  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Case Number*</u> <u>Secured</u> <u>Priority</u> 05-44640 \$18,090.00 \$70,350.00 \$70,350.00	Modified Total \$88,440.00  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Case Number*</u> <u>Secured</u> <u>Priority</u> 05-44640 \$18,090.00 \$70,350.00 \$70,350.00
Claim: 2071 Date Filed: 02/21/06 Docketed Total: \$3,608,175.78 Filing Creditor Name and Address NGK AUTOMOTIVE CERAMICS USA INC MICHAEL G CRUSE ESQ WARNER NORCROSS & JUDD LLP 2000 TOWN CTR SITE 2700 SOUTHFIELD MI 48075-1318	Claim Holder Name and Address LONGACRE MASTER FUND LTD VLADIMIR JELISAVCIC 810 SEVENTH AVE 22ND FL NEW YORK NY 10019  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Case Number*</u> <u>Secured</u> <u>Priority</u> 05-44484 \$579,972.85 \$3,028,202.93 \$425,192.03 \$3,182,983.75  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Case Number*</u> <u>Secured</u> <u>Priority</u> 05-44482 \$579,972.85 \$3,028,202.93 \$425,192.03 \$3,182,983.75	Modified Total \$3,608,175.78  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Case Number*</u> <u>Secured</u> <u>Priority</u> 05-44482 \$579,972.85 \$3,028,202.93 \$425,192.03 \$3,182,983.75

\*See Exhibit G for a listing of debtor entities by case number

**EXHIBIT E-3 - CLAIMS SUBJECT TO MODIFICATION AND RECLAMATION AGREEMENT**

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 7572 Date Filed: 06/06/06 Docketed Total: \$177,776.94 Filing Creditor Name and Address NORTHERN ENGRAVING CORP 803 S BLACK RIVER ST SPARTA WI 54656-0377	Claim Holder Name and Address LONGACRE MASTER FUND LTD VLADIMIR JELISAVCIC 810 SEVENTH AVE 22ND FL NEW YORK NY 10019 <u>Case Number*</u> 05-44567 <u>Secured</u> <u>Priority</u> Unsecured \$177,776.94 \$177,776.94	Modified Total \$177,776.94 <u>Case Number*</u> 05-44567 <u>Secured</u> <u>Priority</u> Unsecured \$177,776.94 \$177,776.94
Claim: 7313 Date Filed: 06/01/06 Docketed Total: \$61,384.40 Filing Creditor Name and Address NU HORIZONS ELECTRONICS CORP ATTN C SALAZAR 2070 RINGWOOD AVE SAN JOSE CA 95131 <u>Case Number*</u> 05-44507 <u>Secured</u> <u>Priority</u> Unsecured \$61,384.40 \$61,384.40	Claim Holder Name and Address NU HORIZONS ELECTRONICS CORP ATTN C SALAZAR 2070 RINGWOOD AVE SAN JOSE CA 95131 <u>Case Number*</u> 05-44507 <u>Secured</u> <u>Priority</u> Unsecured \$61,384.40 \$61,384.40	Modified Total \$61,384.40 <u>Case Number*</u> 05-44507 <u>Secured</u> <u>Priority</u> Unsecured \$61,384.40 \$61,384.40
Claim: 8259 Date Filed: 06/20/06 Docketed Total: \$2,583,993.60 Filing Creditor Name and Address COLSON INTERNATIONAL CO FIRMLY OLSON R MANUFACTURING CO 50 W NORTH AVE LOMBARD IL 60148 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> Unsecured \$60,854.76 \$60,854.76	Claim Holder Name and Address AMROC INVESTMENTS LLC ATTN DAVID S LEINWAND ESQ 535 MADISON AVE 15TH FL NEW YORK NY 10022 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> Unsecured \$2,523,138.84 \$2,523,138.84	Modified Total \$2,583,993.60 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> Unsecured \$60,854.76 \$60,854.76
Claim: 1420 Date Filed: 01/03/06 Docketed Total: \$6,185,131.57 Filing Creditor Name and Address PIONEER NORTH AMERICA INC CO MAX J NEWMAN ESQ SCHAFFER AND WEINER PLLC 40950 WOODWARD AVE STE 100 BLOOMFIELD HILLS MI 48304 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> Unsecured \$3,055,981.19 \$3,129,150.38 \$3,129,150.38	Claim Holder Name and Address CREDIT SUISSE 11 MADISON AVE 5TH FL NEW YORK NY 10010 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> Unsecured \$3,055,981.19 \$3,055,981.19 \$3,055,981.19	Modified Total \$6,185,131.57 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> Unsecured \$6,145,071.85 \$6,145,071.85

\*See Exhibit G for a listing of debtor entities by case number

**EXHIBIT E-3 - CLAIMS SUBJECT TO MODIFICATION AND RECLAMATION AGREEMENT**

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 3010 Date Filed: 04/27/06 Docketed Total: \$916.61 Filing Creditor Name and Address PRECISION FITTING & GAUGE CO 1214 S JOPLIN AVE TULSA OK 74112	Claim Holder Name and Address PRECISION FITTING & GAUGE CO 1214 S JOPLIN AVE TULSA OK 74112 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$916.61 \$916.61	Modified Total \$916.61 <u>Case Number*</u> 05-44482 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$892.00 \$892.00 \$24.61
Claim: 9021 Date Filed: 07/05/06 Docketed Total: \$121,454.58 Filing Creditor Name and Address PTI ENGINEERED PLASTICS ACCOUNTS PAYABLE 44850 CENTRE COURT EAST CLINTON TOWNSHIP MI 48038	Claim Holder Name and Address PTI ENGINEERED PLASTICS ACCOUNTS PAYABLE 44850 CENTRE COURT EAST CLINTON TOWNSHIP MI 48038 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$121,454.58 \$121,454.58	Modified Total \$121,454.58 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$620.00 \$620.00 \$120,834.58
Claim: 1419 Date Filed: 01/03/06 Docketed Total: \$13,700.00 Filing Creditor Name and Address RAETECH CORPORATION 4750 VENTURE DR STE 100 ANN ARBOR MI 48108	Claim Holder Name and Address RAETECH CORPORATION 4750 VENTURE DR STE 100 ANN ARBOR MI 48108 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$13,700.00 \$13,700.00	Modified Total \$13,700.00 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$4,500.00 \$4,500.00 \$9,200.00
Claim: 10583 Date Filed: 07/25/06 Docketed Total: \$198,426.72 Filing Creditor Name and Address RELIABLE CASTING CORP SIDNEY DIV 3530 SPRING GROVE AVE CINCINNATI OH 45223 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$161,102.57 \$161,102.57	Claim Holder Name and Address RELIABLE CASTING CORP SIDNEY DIV 3530 SPRING GROVE AVE CINCINNATI OH 45223 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$37,324.15 \$37,324.15	Modified Total \$198,426.72 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$37,324.15 \$37,324.15 \$15,866.15

\*See Exhibit G for a listing of debtor entities by case number

**EXHIBIT E-3 - CLAIMS SUBJECT TO MODIFICATION AND RECLAMATION AGREEMENT**

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 11264 Date Filed: 07/27/06 Docketed Total: \$673,272.82 Filing Creditor Name and Address REPUBLIC ENGINEERED PRODUCTS INC SCOTT N OPINCAR ESQ MCDONALD HOPKINS CO LPA 600 SUPERIOR AVE E STE 2100 CLEVELAND OH 44114	Claim Holder Name and Address REPUBLIC ENGINEERED PRODUCTS INC SCOTT N OPINCAR ESQ MCDONALD HOPKINS CO LPA 600 SUPERIOR AVE E STE 2100 CLEVELAND OH 44114 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$673,272.82	Modified Total \$673,272.82 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> \$305,961.91 <u>Unsecured</u> \$344,357.94 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> \$305,961.91 <u>Unsecured</u> \$344,357.94
Claim: 11102 Date Filed: 07/26/06 Docketed Total: \$1,872.50 Filing Creditor Name and Address ROSEMOUNT ANALYTICAL CUSTOMER FINANCIAL SERVICES 12001 TECHNOLOGY DR AB03 EDEN PRAIRIE MN 55344	Claim Holder Name and Address ROSEMOUNT ANALYTICAL CUSTOMER FINANCIAL SERVICES 12001 TECHNOLOGY DR AB03 EDEN PRAIRIE MN 55344 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u> \$1,340.00 <u>Unsecured</u> \$532.50	Modified Total \$1,872.50 <u>Case Number*</u> 05-44482 <u>Secured</u> <u>Priority</u> \$1,340.00 <u>Unsecured</u> \$532.50
Claim: 1113 Date Filed: 12/12/05 Docketed Total: \$88,587.35 Filing Creditor Name and Address SCHLEUNIGER INC 87 COLLIN DR MANCHESTER NH 03103	Claim Holder Name and Address HAIN CAPITAL HOLDINGS LLC ATTN: GANNA LIBERCHUK 301 RTE 17 6TH FL RUTHERFORD NJ 07070 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$88,587.35	Modified Total \$88,587.35 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> \$88,587.35 <u>Unsecured</u> \$532.50
Claim: 4409 Date Filed: 05/02/06 Docketed Total: \$156,672.05 Filing Creditor Name and Address SCIENTIFIC TUBE INC TRA P GOLDBERG DI MONTE & LIZAK LLC 216 W HIGGINS RD PARK RIDGE IL 60068	Claim Holder Name and Address LONGACRE MASTER FUND LTD VLADIMIR JELISAVCIC 810 SEVENTH AVE 22ND FL NEW YORK NY 10019 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$156,672.05	Modified Total \$156,672.05 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> \$31,000.00 <u>Unsecured</u> \$124,101.69 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> \$31,000.00 <u>Unsecured</u> \$124,101.69

\*See Exhibit G for a listing of debtor entities by case number

**EXHIBIT E-3 - CLAIMS SUBJECT TO MODIFICATION AND RECLAMATION AGREEMENT**

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 1611 Date Filed: 01/19/06 Docketed Total: \$105,930.00 Filing Creditor Name and Address SEPR CERAMIC BEADS AND POWDERS A DIVISION OF SAINT GOBAIN CERAMICS & PLASTICS INC CAROL WALKER SAINT GOBAIN CERAMICS AND PLASTICS 1600 WEST LEE STREET LOUISVILLE KY 40210	Claim Holder Name and Address SEPR CERAMIC BEADS AND POWDERS A DIVISION OF SAINT GOBAIN CERAMICS & CAROL WALKER SAINT GOBAIN CERAMICS AND PLASTICS 1600 WEST LEE STREET LOUISVILLE KY 40210	Modified Total \$105,930.00  <u>Unsecured</u> Case Number* 05-44481 Secured Priority \$35,310.00 \$35,310.00 \$70,620.00 \$70,620.00
Claim: 8775 Date Filed: 06/30/06 Docketed Total: \$112,408.05 Filing Creditor Name and Address SILICON LABORATORIES INC CO JEFFRY A DAVIS DIA PIPER RUDNICK 401 B STREET STE 1700 SAN DIEGO CA 92101	Claim Holder Name and Address HAIN CAPITAL HOLDINGS LLC ATTN GANNA LIBERCHUK 301 RTE 17 6TH FL RUTHERFORD NJ 07070	Modified Total \$102,681.24  <u>Unsecured</u> Case Number* 05-44481 Secured Priority \$35,310.00 \$35,310.00 \$70,620.00 \$70,620.00
Claim: 8775 Date Filed: 06/30/06 Docketed Total: \$112,408.05 Filing Creditor Name and Address SILICON LABORATORIES INC CO JEFFRY A DAVIS DIA PIPER RUDNICK 401 B STREET STE 1700 SAN DIEGO CA 92101	Claim Holder Name and Address SILICON LABORATORIES INC CO JEFFRY A DAVIS DIA PIPER RUDNICK 401 B STREET STE 1700 SAN DIEGO CA 92101	Modified Total \$102,681.24  <u>Unsecured</u> Case Number* 05-44481 Secured Priority \$35,310.00 \$35,310.00 \$70,620.00 \$70,620.00

\*See Exhibit G for a listing of debtor entities by case number

**EXHIBIT E-3 - CLAIMS SUBJECT TO MODIFICATION AND RECLAMATION AGREEMENT**

\*See Exhibit G for a listing of debtor entities by case number

**EXHIBIT E-3 - CLAIMS SUBJECT TO MODIFICATION AND RECLAMATION AGREEMENT**

CLAIM TO BE MODIFIED		CLAIM AS DOCKETED		CLAIM AS MODIFIED	
Claim: 13774 Date Filed: 07/28/06 Docketed Total: \$1,708,509.29 Filing Creditor Name and Address TOKICO USA INC ATTN PAUL J RICOTTA ESO AND STEPHAN MINTZ LEVIN COHN FERRIS GLOVSKY AND 666 THIRD AVE NEW YORK NY 10017		Claim Holder Name and Address DEUTSCHE BANK SECURITIES INC ATTN ROSS ROSENFELD & VIKAS MADAN 60 WALL ST 3RD FL NEW YORK NY 10005 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u>	Docketed Total \$466.56 <u>Unsecured</u> \$466.56  <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u>	Modified Total \$466.56 <u>Priority</u> \$466.56  <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u>	Modified Total \$466.56 <u>Priority</u> \$466.56  <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u>
Claim Holder Name and Address GOLDMAN SACHS CREDIT PARTNERS LP ATTN PEDRO RAMIREZ C O GOLDMAN SACHS & CO 30 HUDSON 17TH FL JERSEY CITY NJ 07302 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u>		Docketed Total \$1,708,042.73 <u>Unsecured</u> \$1,708,042.73  <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u>	Modified Total \$1,706,975.81 <u>Priority</u> \$1,706,975.81  <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u>	Modified Total \$1,706,975.81 <u>Priority</u> \$1,706,975.81  <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u>	Modified Total \$2,552.56 <u>Priority</u> \$2,552.56  <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u>
Claim Holder Name and Address TRANSFER TOOL PRODUCTS INC CO THOMAS G KING & DS HOLMGREN KREIS ENDERLE CALLANDER & HUDGINS E PO BOX 4010 KALAMAZOO MI 49003-4010 <u>Case Number*</u> 05-446481 <u>Secured</u> <u>Priority</u>		Docketed Total \$2,552.56 <u>Unsecured</u> \$2,552.56  <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u>	Modified Total \$2,552.56 <u>Priority</u> \$2,552.56  <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u>	Modified Total \$2,552.56 <u>Priority</u> \$2,552.56  <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u>	Modified Total \$2,552.56 <u>Priority</u> \$2,552.56  <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u>
Claim: 2677 Date Filed: 04/18/06 Docketed Total: \$2,552.56 Filing Creditor Name and Address TRANSFER TOOL PRODUCTS INC CO THOMAS G KING & DS HOLMGREN KREIS ENDERLE CALLANDER & HUDGINS E PO BOX 4010 KALAMAZOO MI 49003-4010 <u>Case Number*</u> 05-44681 <u>Secured</u> <u>Priority</u>		Docketed Total \$2,552.56 <u>Unsecured</u> \$2,552.56  <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u>	Modified Total \$2,552.56 <u>Priority</u> \$2,552.56  <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u>	Modified Total \$2,552.56 <u>Priority</u> \$2,552.56  <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u>	Modified Total \$2,552.56 <u>Priority</u> \$2,552.56  <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u>

\*See Exhibit G for a listing of debtor entities by case number

**EXHIBIT E-3 - CLAIMS SUBJECT TO MODIFICATION AND RECLAMATION AGREEMENT**

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 10009 Date Filed: 07/20/06 Docketed Total: \$88,505.44 Filing Creditor Name and Address UNIFRAX CORPORATION ATTN JULIA S KREHER ESQ HODGSON RUSS LLP ONE M&T PLAZA STE 2000 BUFFALO NY 14203	Claim Holder Name and Address UNIFRAX CORPORATION ATTN JULIA S KREHER ESQ HODGSON RUSS LLP ONE M&T PLAZA STE 2000 BUFFALO NY 14203 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$88,505.44 \$88,505.44	Modified Total \$88,505.44 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$88,505.44 \$88,505.44
Claim: 52 Date Filed: 10/19/05 Docketed Total: \$114,852.50 Filing Creditor Name and Address UNITED MACHINING INC 6300 18 1/2 MILE RD STERLING HEIGHTS MI 48314 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$114,852.50 \$114,852.50	Claim Holder Name and Address UNITED MACHINING INC 6300 18 1/2 MILE RD STERLING HEIGHTS MI 48314 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$114,852.50 \$114,852.50	Modified Total \$114,852.50 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$114,852.50 \$114,852.50
Claim: 7609 Date Filed: 06/07/06 Docketed Total: \$402,499.83 Filing Creditor Name and Address WAKO ELECTRONICS USA INC ATTN W ROBINSON BEARD C O STITES & HARBINSON WAKO ELECTRONICS 400 W MARKET ST STE 1800 LOUISVILLE KY 40202	Claim Holder Name and Address AMROC INVESTMENTS LLC ATTN DAVID S LEINWAND ESQ 535 MADISON AVE 15TH FL NEW YORK NY 10022 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$402,499.83 \$402,499.83	Modified Total \$402,499.83 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$402,499.83 \$402,499.83
Claim: 10208 Date Filed: 07/21/06 Docketed Total: \$2,157,348.20 Filing Creditor Name and Address WAMCO INC PETER J GURFEIN AKIN GUMP STRAUSS HAUER & FELD 2029 CENTURY PARK E 24TH FL LOS ANGELES CA 90067	Claim Holder Name and Address AMROC INVESTMENTS LLC ATTN DAVID S LEINWAND ESQ 535 MADISON AVE 15TH FL NEW YORK NY 10022 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$2,157,348.20 \$2,157,348.20	Modified Total \$2,157,348.20 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$2,157,348.20 \$2,157,348.20

\*See Exhibit G for a listing of debtor entities by case number

**EXHIBIT E-3 - CLAIMS SUBJECT TO MODIFICATION AND RECLAMATION AGREEMENT**

CLAIM TO BE MODIFIED		CLAIM AS DOCKETED		CLAIM AS MODIFIED	
Claim: 11188 Date Filed: 07/26/06 Docketed Total: \$119,859.25 Filing Creditor Name and Address WIRE PRODUCTS INC E MARK YOUNG ESQ C O ROETZEL & ANDRESS LPA 1375 E NINTH ST ONE CLEVELAND CTR 9TH FL CLEVELAND OH 44114		Claim Holder Name and Address WIRE PRODUCTS INC E MARK YOUNG ESQ C O ROETZEL & ANDRESS LPA 1375 E NINTH ST ONE CLEVELAND CTR 9TH FL CLEVELAND OH 44114	Docketed Total \$119,859.25	Modified Total \$119,859.25	
Case Number* 05-44640	Secured	Priority	Unsecured \$119,859.25	Case Number* 05-44640	Secured \$119,859.25
				Total Count of Claims: 64	
				Total Amount as Docketed: \$42,363,569.32	
				Total Amount as Modified: \$41,742,058.45	

\*See Exhibit G for a listing of debtor entities by case number

Page: 20 of 20

**EXHIBIT F-1 - ADJOURNED INSUFFICIENTLY DOCUMENTED CLAIMS**

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
AMROC INVESTMENTS LLC 535 MADISON AVE 15TH FL NEW YORK, NY 10022	7836	Secured: Priority: Administrative: Unsecured: _____ \$82,871.31 Total: _____ \$82,871.31	06/12/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
	Total: 1	\$82,871.31		

**EXHIBIT F-2 - ADJOURNED BOOKS AND RECORDS CLAIMS**

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
CALSONIC KANSEI NORT5 AMERICA INC BOULT CUMMIN&S CONNERS , BERR4 / LC o0t DI- ISION ST STE 8t t NAS5 - ILLE3TN 18(t 1	ooo0(	Srdmirve / iy iy7e AvP ycyrin:y2re Ucurdnirve Tl :nse \$13 083t 0al 1 \$13 083t 0al 1	t 8H0Htt 0	DEL/ 5 I AUTOMOTI- E S4 STEMS LLC )t 6YWW0WV
CD9 COM/ UTER CENTERS INC / O BOG 6o(0 TIMONIUM3MD ( ot ZW	o06Z	Srdmirve / iy iy7e AvP ycyrin:y2re Ucurdnirve Tl :nse \$. . 6a t \$. . 6a t	t 0H Wtt 0	DEL/ 5 I AUTOMOTI- E S4 STEMS LLC )t 6YWW0WV
CD9 COM/ UTER CENTERS INC / O BOG 6o(0 TIMONIUM3MD ( ot ZW	WZ	Srdmirve / iy iy7e AvP ycyrin:y2re Ucurdnirve Tl :nse \$01( a0Z \$01( a0Z	o0H. Htt 6	DEL/ 5 I COR/ ORATION )t 6YWWoV
CRO9 N ENTER/ RISES INC STEINBER& S5 A/ IRO , CLARK (Wz o NORT5 9 ESTERN 5 9 4 STE 0oo SOUT5 FIELD3MI Wt 86	ooo( Z	Srdmirve / iy iy7e AvP ycyrin:y2re Ucurdnirve Tl :nse \$( 0Z3b16al 1 \$( 0Z3b16al 1	t 8H0Htt 0	DEL/ 5 I COR/ ORATION )t 6YWWoV
DE/ ARTMENT OF T5 E TREASUR4 INTERNAL RE- ENUE SER- ICE (Zt BROAD9 A4 6T5 FL NE9 4 ORK3N4 ot t 8	oW6W	Srdmirve / iy iy7e AvP ycyrin:y2re Ucurdnirve Tl :nse \$Z3 . o0 0 \$Z3 . o0 0	t 8H0Htt 0	DEL/ 5 I AUTOMOTI- E S4 STEMS SER- ICES LLC )t 6YWW01(V
5 IDRIA USA (t( BEEC5 TREE BL- D &REEN- ILLE3SC ( Z0t 6	181W	Srdmirve / iy iy7e AvP ycyrin:y2re Ucurdnirve Tl :nse \$1t 3 W8. \$1t 3 W8.	t 6H0Htt 0	DEL/ 5 I AUTOMOTI- E S4 STEMS LLC )t 6YWW0WV
MSG INTERNATIONAL INC 5 ONI&MAN MILLER SC5 9 ARTX AND CO5 N L ((Zt FIRST NATIONAL BLD& 00t 9 OOD9 ARD A- E DETROIT3MI W((0	ooW6	Srdmirve / iy iy7e AvP ycyrin:y2re Ucurdnirve Tl :nse \$Zt 3 t ZaW \$Zt 3 t ZaW	t 8H8Htt 0	DEL/ 5 I AUTOMOTI- E S4 STEMS LLC )t 6YWW0WV
S/ C/ &ROU/ LLC ( &REEN9 IC5 / LX &REEN9 IC5 3CT t 0. 1t	Zot 8	Srdmirve / iy iy7e AvP ycyrin:y2re Ucurdnirve Tl :nse \$Z. 3 08aZt \$Z. 3 08aZt	t 8H8Htt 0	DEL/ 5 I AUTOMOTI- E S4 STEMS LLC )t 6YWW0WV

**EXHIBIT F-2 - ADJOURNED BOOKS AND RECORDS CLAIMS**

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
TO4 OTA MOTOR COR/ ORATION FROST BRO9 N TODD LLC (6t 9 EST MAIN STREET SUITE (8t t LEGIN&TON3K4 W6t 8	o6611	Srdmirve / iyly7e AvP ycyrin;yre Ucurdnirve Tl :nse \$6031W@t	t 8Holttt 0	DEL/ 5 I TEC5 NOLO&IES3 INC )t 6YW66W
9 AC5 O- IA BANK NA SUCCESSOR B4 MER&ER TO SOUT5 TRUST BANK BURR , FORMAN LL/ Wt N (t T5 STREET SUITE 1ot t BIRMIN&5 AM3AL 16(t 1	oWZo1	Srdmirve / iyly7e AvP ycyrin;yre Ucurdnirve Tl :nse \$036030( WZ( \$036030( WZ(	t 8Holttt 0	DEL/ 5 I AUTOMOTI- E S4 STEMS LLC )t 6YW0WV
<b>Total:</b>	<b>10</b>	<b>\$11,073,634.44</b>		

**EXHIBIT F-3 - ADJOURNED UNTIMELY BOOKS AND RECORDS CLAIMS**

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
BAY COUNTY TAX COLLECTOR 239 E 4TH ST PANAMA CITY, FL 32401	16559	Secured: \$16,270.91 Priority: Administrative: Unsecured: _____ Total: \$16,270.91	03/01/2007	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
MARICOPA COUNTY TREASURER HEBERT SCHENK PC 4742 N 24TH ST STE 100 PHOENIX, AZ 85016	16477	Secured: \$4,742.82 Priority: Administrative: Unsecured: _____ Total: \$4,742.82	01/09/2007	DELPHI CORPORATION (05-44481)
ROBERT BOSCH CORPORATION 38000 HILLS TECH DR FARMINGTON HILLS, MI 48331	16467	Secured: Priority: Administrative: Unsecured: \$15,000,000.00 Total: \$15,000,000.00	12/27/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
<b>Total:</b> 3		<b>\$15,021,013.73</b>		

**EXHIBIT F-4 - ADJOURNED PROTECTIVE INSURANCE CLAIMS**

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
ACE AMERICAN INSURANCE COMPANY DUANE MORRIS LLP 30 S 17TH ST PHILADELPHIA, PA 19103-4196	13015	Secured: \$0.00 Priority: Administrative: Unsecured: _____ Total: \$0.00	07/28/2006	ENVIRONMENTAL CATALYSTS, LLC (05-44503)
ACE AMERICAN INSURANCE COMPANY DUANE MORRIS LLP 30 S 17TH ST PHILADELPHIA, PA 19103-4196	13036	Secured: \$0.00 Priority: Administrative: Unsecured: _____ Total: \$0.00	07/28/2006	DELPHI DIESEL SYSTEMS CORP (05-44612)
ACE AMERICAN INSURANCE COMPANY DUANE MORRIS LLP 30 S 17TH ST PHILADELPHIA, PA 19103-4196	13024	Secured: \$0.00 Priority: Administrative: Unsecured: _____ Total: \$0.00	07/28/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
ACE AMERICAN INSURANCE COMPANY DUANE MORRIS LLP 30 S 17TH ST PHILADELPHIA, PA 19103-4196	13026	Secured: \$0.00 Priority: Administrative: Unsecured: _____ Total: \$0.00	07/28/2006	DELPHI FOREIGN SALES CORPORATION (05-44638)
ACE AMERICAN INSURANCE COMPANY DUANE MORRIS LLP 30 S 17TH ST PHILADELPHIA, PA 19103-4196	13027	Secured: \$0.00 Priority: Administrative: Unsecured: _____ Total: \$0.00	07/28/2006	DELPHI AUTOMOTIVE SYSTEMS GLOBAL (HOLDING), INC (05-44636)
ACE AMERICAN INSURANCE COMPANY DUANE MORRIS LLP 30 S 17TH ST PHILADELPHIA, PA 19103-4196	13007	Secured: \$0.00 Priority: Administrative: Unsecured: _____ Total: \$0.00	07/28/2006	DELPHI TECHNOLOGIES, INC (05-44554)
ACE AMERICAN INSURANCE COMPANY DUANE MORRIS LLP 30 S 17TH ST PHILADELPHIA, PA 19103-4196	13009	Secured: \$0.00 Priority: Administrative: Unsecured: _____ Total: \$0.00	07/28/2006	DELPHI LIQUIDATION HOLDING COMPANY (05-44542)
ACE AMERICAN INSURANCE COMPANY DUANE MORRIS LLP 30 S 17TH ST PHILADELPHIA, PA 19103-4196	13025	Secured: \$0.00 Priority: Administrative: Unsecured: _____ Total: \$0.00	07/28/2006	DELPHI AUTOMOTIVE SYSTEMS HUMAN RESOURCES LLC (05-44639)

**EXHIBIT F-4 - ADJOURNED PROTECTIVE INSURANCE CLAIMS**

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
ACE AMERICAN INSURANCE COMPANY DUANE MORRIS LLP 30 S 17TH ST PHILADELPHIA, PA 19103-4196	13033	Secured: \$0.00 Priority: Administrative: Unsecured: _____ Total: \$0.00	07/28/2006	DELPHI INTEGRATED SERVICE SOLUTIONS, INC (05-44623)
ACE AMERICAN INSURANCE COMPANY DUANE MORRIS LLP 30 S 17TH ST PHILADELPHIA, PA 19103-4196	12998	Secured: \$0.00 Priority: Administrative: Unsecured: _____ Total: \$0.00	07/28/2006	DELPHI AUTOMOTIVE SYSTEMS INTERNATIONAL, INC (05-44589)
ACE AMERICAN INSURANCE COMPANY DUANE MORRIS LLP 30 S 17TH ST PHILADELPHIA, PA 19103-4196	12999	Secured: \$0.00 Priority: Administrative: Unsecured: _____ Total: \$0.00	07/28/2006	DELPHI AUTOMOTIVE SYSTEMS THAILAND, INC (05-44586)
ACE AMERICAN INSURANCE COMPANY DUANE MORRIS LLP 30 S 17TH ST PHILADELPHIA, PA 19103-4196	13006	Secured: \$0.00 Priority: Administrative: Unsecured: _____ Total: \$0.00	07/28/2006	DELPHI AUTOMOTIVE SYSTEMS TENNESSEE, INC (05-44558)
ACE AMERICAN INSURANCE COMPANY DUANE MORRIS LLP 30 S 17TH ST PHILADELPHIA, PA 19103-4196	13020	Secured: \$0.00 Priority: Administrative: Unsecured: _____ Total: \$0.00	07/28/2006	DELPHI AUTOMOTIVE SYSTEMS OVERSEAS CORPORATION (05-44593)
ACE AMERICAN INSURANCE COMPANY DUANE MORRIS LLP 30 S 17TH ST PHILADELPHIA, PA 19103-4196	13028	Secured: \$0.00 Priority: Administrative: Unsecured: _____ Total: \$0.00	07/28/2006	DELPHI SERVICES HOLDING CORPORATION (05-44633)
ACE AMERICAN INSURANCE COMPANY DUANE MORRIS LLP 30 S 17TH ST PHILADELPHIA, PA 19103-4196	13029	Secured: \$0.00 Priority: Administrative: Unsecured: _____ Total: \$0.00	07/28/2006	DELPHI AUTOMOTIVE SYSTEMS SERVICES LLC (05-44632)
ACE AMERICAN INSURANCE COMPANY DUANE MORRIS LLP 30 S 17TH ST PHILADELPHIA, PA 19103-4196	13031	Secured: \$0.00 Priority: Administrative: Unsecured: _____ Total: \$0.00	07/28/2006	PACKARD HUGHES INTERCONNECT COMPANY (05-44626)

**EXHIBIT F-4 - ADJOURNED PROTECTIVE INSURANCE CLAIMS**

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
ACE AMERICAN INSURANCE COMPANY DUANE MORRIS LLP 30 S 17TH ST PHILADELPHIA, PA 19103-4196	13005	Secured: \$0.00 Priority: Administrative: Unsecured: _____ Total: \$0.00	07/28/2006	DELPHI MECHATRONIC SYSTEMS, INC (05-44567)
ACE AMERICAN INSURANCE COMPANY DUANE MORRIS LLP 30 S 17TH ST PHILADELPHIA, PA 19103-4196	13012	Secured: \$0.00 Priority: Administrative: Unsecured: _____ Total: \$0.00	07/28/2006	DELPHI MEDICAL SYSTEMS CORPORATION (05-44529)
ACE AMERICAN INSURANCE COMPANY DUANE MORRIS LLP 30 S 17TH ST PHILADELPHIA, PA 19103-4196	13017	Secured: \$0.00 Priority: Administrative: Unsecured: _____ Total: \$0.00	07/28/2006	ASEC MANUFACTURING GENERAL PARTNERSHIP (05-44482)
ACE AMERICAN INSURANCE COMPANY DUANE MORRIS LLP 30 S 17TH ST PHILADELPHIA, PA 19103-4196	13019	Secured: \$0.00 Priority: Administrative: Unsecured: _____ Total: \$0.00	07/28/2006	DELPHI NY HOLDING CORPORATION (05-44480)
ACE AMERICAN INSURANCE COMPANY DUANE MORRIS LLP 30 S 17TH ST PHILADELPHIA, PA 19103-4196	13023	Secured: \$0.00 Priority: Administrative: Unsecured: _____ Total: \$0.00	07/28/2006	DELPHI FURUKAWA WIRING SYSTEMS LLC (05-47452)
ACE AMERICAN INSURANCE COMPANY DUANE MORRIS LLP 30 S 17TH ST PHILADELPHIA, PA 19103-4196	12997	Secured: \$0.00 Priority: Administrative: Unsecured: _____ Total: \$0.00	07/28/2006	DELPHI INTERNATIONAL HOLDINGS CORP (05-44591)
ACE AMERICAN INSURANCE COMPANY DUANE MORRIS LLP 30 S 17TH ST PHILADELPHIA, PA 19103-4196	13034	Secured: \$0.00 Priority: Administrative: Unsecured: _____ Total: \$0.00	07/28/2006	ASPIRE, INC (05-44618)
ACE AMERICAN INSURANCE COMPANY DUANE MORRIS LLP 30 S 17TH ST PHILADELPHIA, PA 19103-4196	13037	Secured: \$0.00 Priority: Administrative: Unsecured: _____ Total: \$0.00	07/28/2006	DELCO ELECTRONICS OVERSEAS CORPORATION (05-44610)

**EXHIBIT F-4 - ADJOURNED PROTECTIVE INSURANCE CLAIMS**

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
ACE AMERICAN INSURANCE COMPANY DUANE MORRIS LLP 30 S 17TH ST PHILADELPHIA, PA 19103-4196	13000	Secured: \$0.00 Priority: Administrative: Unsecured: _____ Total: \$0.00	07/28/2006	DELPHI INTERNATIONAL SERVICES INC (05-44583)
ACE AMERICAN INSURANCE COMPANY DUANE MORRIS LLP 30 S 17TH ST PHILADELPHIA, PA 19103-4196	13004	Secured: \$0.00 Priority: Administrative: Unsecured: _____ Total: \$0.00	07/28/2006	DELPHI AUTOMOTIVE SYSTEMS RISK MANAGEMENT CORP (05-44570)
ACE AMERICAN INSURANCE COMPANY DUANE MORRIS LLP 30 S 17TH ST PHILADELPHIA, PA 19103-4196	13013	Secured: \$0.00 Priority: Administrative: Unsecured: _____ Total: \$0.00	07/28/2006	DELPHI MEDICAL SYSTEMS TEXAS CORPORATION (05-44511)
ACE AMERICAN INSURANCE COMPANY DUANE MORRIS LLP 30 S 17TH ST PHILADELPHIA, PA 19103-4196	13016	Secured: \$0.00 Priority: Administrative: Unsecured: _____ Total: \$0.00	07/28/2006	ASEC SALES GENERAL PARTNERSHIP (05-44484)
ACE AMERICAN INSURANCE COMPANY DUANE MORRIS LLP 30 S 17TH ST PHILADELPHIA, PA 19103-4196	13018	Secured: \$0.00 Priority: Administrative: Unsecured: _____ Total: \$0.00	07/28/2006	DELPHI CORPORATION (05-44481)
ACE AMERICAN INSURANCE COMPANY DUANE MORRIS LLP 30 S 17TH ST PHILADELPHIA, PA 19103-4196	13010	Secured: \$0.00 Priority: Administrative: Unsecured: _____ Total: \$0.00	07/28/2006	SPECIALTY ELECTRONICS, INC (05-44539)
ACE AMERICAN INSURANCE COMPANY DUANE MORRIS LLP 30 S 17TH ST PHILADELPHIA, PA 19103-4196	13022	Secured: \$0.00 Priority: Administrative: Unsecured: _____ Total: \$0.00	07/28/2006	DELPHI RECEIVABLES LLC (05-47459)
ACE AMERICAN INSURANCE COMPANY DUANE MORRIS LLP 30 S 17TH ST PHILADELPHIA, PA 19103-4196	13030	Secured: \$0.00 Priority: Administrative: Unsecured: _____ Total: \$0.00	07/28/2006	DREAL INC (05-44627)

**EXHIBIT F-4 - ADJOURNED PROTECTIVE INSURANCE CLAIMS**

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
ACE AMERICAN INSURANCE COMPANY DUANE MORRIS LLP 30 S 17TH ST PHILADELPHIA, PA 19103-4196	13032	Secured: \$0.00 Priority: Administrative: Unsecured: _____ Total: \$0.00	07/28/2006	DELPHI CONNECTION SYSTEMS (05-44624)
ACE AMERICAN INSURANCE COMPANY DUANE MORRIS LLP 30 S 17TH ST PHILADELPHIA, PA 19103-4196	13038	Secured: \$0.00 Priority: Administrative: Unsecured: _____ Total: \$0.00	07/28/2006	DELPHI AUTOMOTIVE SYSTEMS (HOLDING), INC (05-44596)
ACE AMERICAN INSURANCE COMPANY DUANE MORRIS LLP 30 S 17TH ST PHILADELPHIA, PA 19103-4196	13001	Secured: \$0.00 Priority: Administrative: Unsecured: _____ Total: \$0.00	07/28/2006	DELPHI AUTOMOTIVE SYSTEMS KOREA, INC (05-44580)
ACE AMERICAN INSURANCE COMPANY DUANE MORRIS LLP 30 S 17TH ST PHILADELPHIA, PA 19103-4196	13002	Secured: \$0.00 Priority: Administrative: Unsecured: _____ Total: \$0.00	07/28/2006	DELPHI CHINA LLC (05-44577)
ACE AMERICAN INSURANCE COMPANY DUANE MORRIS LLP 30 S 17TH ST PHILADELPHIA, PA 19103-4196	13003	Secured: \$0.00 Priority: Administrative: Unsecured: _____ Total: \$0.00	07/28/2006	EXHAUST SYSTEMS CORPORATION (05-44573)
ACE AMERICAN INSURANCE COMPANY DUANE MORRIS LLP 30 S 17TH ST PHILADELPHIA, PA 19103-4196	13008	Secured: \$0.00 Priority: Administrative: Unsecured: _____ Total: \$0.00	07/28/2006	DELPHI ELECTRONICS (HOLDING) LLC (05-44547)
ACE AMERICAN INSURANCE COMPANY DUANE MORRIS LLP 30 S 17TH ST PHILADELPHIA, PA 19103-4196	13011	Secured: \$0.00 Priority: Administrative: Unsecured: _____ Total: \$0.00	07/28/2006	SPECIALTY ELECTRONICS INTERNATIONAL LTD (05-44536)
ACE AMERICAN INSURANCE COMPANY DUANE MORRIS LLP 30 S 17TH ST PHILADELPHIA, PA 19103-4196	13014	Secured: \$0.00 Priority: Administrative: Unsecured: _____ Total: \$0.00	07/28/2006	DELPHI MEDICAL SYSTEMS COLORADO CORPORATION (05-44507)

**EXHIBIT F-4 - ADJOURNED PROTECTIVE INSURANCE CLAIMS**

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
ACE AMERICAN INSURANCE COMPANY DUANE MORRIS LLP 30 S 17TH ST PHILADELPHIA, PA 19103-4196	13035	Secured: \$0.00 Priority: Administrative: Unsecured: _____ Total: \$0.00	07/28/2006	DELPHI LLC (05-44615)
ACE AMERICAN INSURANCE COMPANY DUANE MORRIS LLP 30 S 17TH ST PHILADELPHIA, PA 19103-4196	13021	Secured: \$0.00 Priority: Administrative: Unsecured: _____ Total: \$0.00	07/28/2006	MOBILEARIA, INC. (05-47474)
ILLINOIS UNION INSURANCE COMPANY DUANE MORRIS LLP 30 S 17TH ST PHILADELPHIA, PA 19103-4196	13297	Secured: \$0.00 Priority: Administrative: Unsecured: _____ Total: \$0.00	07/28/2006	DELPHI AUTOMOTIVE SYSTEMS TENNESSEE, INC (05-44558)
ILLINOIS UNION INSURANCE COMPANY DUANE MORRIS LLP 30 S 17TH ST PHILADELPHIA, PA 19103-4196	13331	Secured: \$0.00 Priority: Administrative: Unsecured: _____ Total: \$0.00	07/28/2006	DELPHI AUTOMOTIVE SYSTEMS INTERNATIONAL, INC (05-44589)
ILLINOIS UNION INSURANCE COMPANY DUANE MORRIS LLP 30 S 17TH ST PHILADELPHIA, PA 19103-4196	13305	Secured: \$0.00 Priority: Administrative: Unsecured: _____ Total: \$0.00	07/28/2006	DELPHI MEDICAL SYSTEMS COLORADO CORPORATION (05-44507)
ILLINOIS UNION INSURANCE COMPANY DUANE MORRIS LLP 30 S 17TH ST PHILADELPHIA, PA 19103-4196	13306	Secured: \$0.00 Priority: Administrative: Unsecured: _____ Total: \$0.00	07/28/2006	ENVIRONMENTAL CATALYSTS, LLC (05-44503)
ILLINOIS UNION INSURANCE COMPANY DUANE MORRIS LLP 30 S 17TH ST PHILADELPHIA, PA 19103-4196	13310	Secured: \$0.00 Priority: Administrative: Unsecured: _____ Total: \$0.00	07/28/2006	DELPHI NY HOLDING CORPORATION (05-44480)
ILLINOIS UNION INSURANCE COMPANY DUANE MORRIS LLP 30 S 17TH ST PHILADELPHIA, PA 19103-4196	13312	Secured: \$0.00 Priority: Administrative: Unsecured: _____ Total: \$0.00	07/28/2006	DELPHI RECEIVABLES LLC (05-47459)

**EXHIBIT F-4 - ADJOURNED PROTECTIVE INSURANCE CLAIMS**

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
ILLINOIS UNION INSURANCE COMPANY DUANE MORRIS LLP 30 S 17TH ST PHILADELPHIA, PA 19103-4196	13317	Secured: \$0.00 Priority: Administrative: Unsecured: _____ Total: \$0.00	07/28/2006	DELPHI AUTOMOTIVE SYSTEMS GLOBAL (HOLDING), INC (05-44636)
ILLINOIS UNION INSURANCE COMPANY DUANE MORRIS LLP 30 S 17TH ST PHILADELPHIA, PA 19103-4196	13328	Secured: \$0.00 Priority: Administrative: Unsecured: _____ Total: \$0.00	07/28/2006	DELPHI AUTOMOTIVE SYSTEMS (HOLDING), INC (05-44596)
ILLINOIS UNION INSURANCE COMPANY DUANE MORRIS LLP 30 S 17TH ST PHILADELPHIA, PA 19103-4196	13329	Secured: \$0.00 Priority: Administrative: Unsecured: _____ Total: \$0.00	07/28/2006	DELPHI AUTOMOTIVE SYSTEMS OVERSEAS CORPORATION (05-44593)
ILLINOIS UNION INSURANCE COMPANY DUANE MORRIS LLP 30 S 17TH ST PHILADELPHIA, PA 19103-4196	13330	Secured: \$0.00 Priority: Administrative: Unsecured: _____ Total: \$0.00	07/28/2006	DELPHI INTERNATIONAL HOLDINGS CORP (05-44591)
ILLINOIS UNION INSURANCE COMPANY DUANE MORRIS LLP 30 S 17TH ST PHILADELPHIA, PA 19103-4196	13296	Secured: \$0.00 Priority: Administrative: Unsecured: _____ Total: \$0.00	07/28/2006	DELPHI MECHATRONIC SYSTEMS, INC (05-44567)
ILLINOIS UNION INSURANCE COMPANY DUANE MORRIS LLP 30 S 17TH ST PHILADELPHIA, PA 19103-4196	13309	Secured: \$0.00 Priority: Administrative: Unsecured: _____ Total: \$0.00	07/28/2006	DELPHI CORPORATION (05-44481)
ILLINOIS UNION INSURANCE COMPANY DUANE MORRIS LLP 30 S 17TH ST PHILADELPHIA, PA 19103-4196	13313	Secured: \$0.00 Priority: Administrative: Unsecured: _____ Total: \$0.00	07/28/2006	DELPHI FURUKAWA WIRING SYSTEMS LLC (05-47452)
ILLINOIS UNION INSURANCE COMPANY DUANE MORRIS LLP 30 S 17TH ST PHILADELPHIA, PA 19103-4196	13320	Secured: \$0.00 Priority: Administrative: Unsecured: _____ Total: \$0.00	07/28/2006	DREAL INC (05-44627)

**EXHIBIT F-4 - ADJOURNED PROTECTIVE INSURANCE CLAIMS**

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
ILLINOIS UNION INSURANCE COMPANY DUANE MORRIS LLP 30 S 17TH ST PHILADELPHIA, PA 19103-4196	13332	Secured: \$0.00 Priority: Administrative: Unsecured: _____ Total: \$0.00	07/28/2006	DELPHI AUTOMOTIVE SYSTEMS THAILAND, INC (05-44586)
ILLINOIS UNION INSURANCE COMPANY DUANE MORRIS LLP 30 S 17TH ST PHILADELPHIA, PA 19103-4196	13295	Secured: \$0.00 Priority: Administrative: Unsecured: _____ Total: \$0.00	07/28/2006	DELPHI AUTOMOTIVE SYSTEMS RISK MANAGEMENT CORP (05-44570)
ILLINOIS UNION INSURANCE COMPANY DUANE MORRIS LLP 30 S 17TH ST PHILADELPHIA, PA 19103-4196	13307	Secured: \$0.00 Priority: Administrative: Unsecured: _____ Total: \$0.00	07/28/2006	ASEC SALES GENERAL PARTNERSHIP (05-44484)
ILLINOIS UNION INSURANCE COMPANY DUANE MORRIS LLP 30 S 17TH ST PHILADELPHIA, PA 19103-4196	13308	Secured: \$0.00 Priority: Administrative: Unsecured: _____ Total: \$0.00	07/28/2006	ASEC MANUFACTURING GENERAL PARTNERSHIP (05-44482)
ILLINOIS UNION INSURANCE COMPANY DUANE MORRIS LLP 30 S 17TH ST PHILADELPHIA, PA 19103-4196	13314	Secured: \$0.00 Priority: Administrative: Unsecured: _____ Total: \$0.00	07/28/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
ILLINOIS UNION INSURANCE COMPANY DUANE MORRIS LLP 30 S 17TH ST PHILADELPHIA, PA 19103-4196	13292	Secured: \$0.00 Priority: Administrative: Unsecured: _____ Total: \$0.00	07/28/2006	DELPHI AUTOMOTIVE SYSTEMS KOREA, INC (05-44580)
ILLINOIS UNION INSURANCE COMPANY DUANE MORRIS LLP 30 S 17TH ST PHILADELPHIA, PA 19103-4196	13300	Secured: \$0.00 Priority: Administrative: Unsecured: _____ Total: \$0.00	07/28/2006	DELPHI LIQUIDATION HOLDING COMPANY (05-44542)
ILLINOIS UNION INSURANCE COMPANY DUANE MORRIS LLP 30 S 17TH ST PHILADELPHIA, PA 19103-4196	13301	Secured: \$0.00 Priority: Administrative: Unsecured: _____ Total: \$0.00	07/28/2006	SPECIALTY ELECTRONICS, INC (05-44539)

**EXHIBIT F-4 - ADJOURNED PROTECTIVE INSURANCE CLAIMS**

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
ILLINOIS UNION INSURANCE COMPANY DUANE MORRIS LLP 30 S 17TH ST PHILADELPHIA, PA 19103-4196	13327	Secured: \$0.00 Priority: Administrative: Unsecured: _____ Total: \$0.00	07/28/2006	DELCO ELECTRONICS OVERSEAS CORPORATION (05-44610)
ILLINOIS UNION INSURANCE COMPANY DUANE MORRIS LLP 30 S 17TH ST PHILADELPHIA, PA 19103-4196	13294	Secured: \$0.00 Priority: Administrative: Unsecured: _____ Total: \$0.00	07/28/2006	EXHAUST SYSTEMS CORPORATION (05-44573)
ILLINOIS UNION INSURANCE COMPANY DUANE MORRIS LLP 30 S 17TH ST PHILADELPHIA, PA 19103-4196	13318	Secured: \$0.00 Priority: Administrative: Unsecured: _____ Total: \$0.00	07/28/2006	DELPHI SERVICES HOLDING CORPORATION (05-44633)
ILLINOIS UNION INSURANCE COMPANY DUANE MORRIS LLP 30 S 17TH ST PHILADELPHIA, PA 19103-4196	13323	Secured: \$0.00 Priority: Administrative: Unsecured: _____ Total: \$0.00	07/28/2006	DELPHI INTEGRATED SERVICE SOLUTIONS, INC (05-44623)
ILLINOIS UNION INSURANCE COMPANY DUANE MORRIS LLP 30 S 17TH ST PHILADELPHIA, PA 19103-4196	13299	Secured: \$0.00 Priority: Administrative: Unsecured: _____ Total: \$0.00	07/28/2006	DELPHI ELECTRONICS (HOLDING) LLC (05-44547)
ILLINOIS UNION INSURANCE COMPANY DUANE MORRIS LLP 30 S 17TH ST PHILADELPHIA, PA 19103-4196	13326	Secured: \$0.00 Priority: Administrative: Unsecured: _____ Total: \$0.00	07/28/2006	DELPHI DIESEL SYSTEMS CORP (05-44612)
ILLINOIS UNION INSURANCE COMPANY DUANE MORRIS LLP 30 S 17TH ST PHILADELPHIA, PA 19103-4196	13303	Secured: \$0.00 Priority: Administrative: Unsecured: _____ Total: \$0.00	07/28/2006	DELPHI MEDICAL SYSTEMS CORPORATION (05-44529)
ILLINOIS UNION INSURANCE COMPANY DUANE MORRIS LLP 30 S 17TH ST PHILADELPHIA, PA 19103-4196	13304	Secured: \$0.00 Priority: Administrative: Unsecured: _____ Total: \$0.00	07/28/2006	DELPHI MEDICAL SYSTEMS TEXAS CORPORATION (05-44511)

**EXHIBIT F-4 - ADJOURNED PROTECTIVE INSURANCE CLAIMS**

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
ILLINOIS UNION INSURANCE COMPANY DUANE MORRIS LLP 30 S 17TH ST PHILADELPHIA, PA 19103-4196	13311	Secured: \$0.00 Priority: Administrative: Unsecured: _____ Total: \$0.00	07/28/2006	MOBILEARIA, INC. (05-47474)
ILLINOIS UNION INSURANCE COMPANY DUANE MORRIS LLP 30 S 17TH ST PHILADELPHIA, PA 19103-4196	13315	Secured: \$0.00 Priority: Administrative: Unsecured: _____ Total: \$0.00	07/28/2006	DELPHI AUTOMOTIVE SYSTEMS HUMAN RESOURCES LLC (05-44639)
ILLINOIS UNION INSURANCE COMPANY DUANE MORRIS LLP 30 S 17TH ST PHILADELPHIA, PA 19103-4196	13319	Secured: \$0.00 Priority: Administrative: Unsecured: _____ Total: \$0.00	07/28/2006	DELPHI AUTOMOTIVE SYSTEMS SERVICES LLC (05-44632)
ILLINOIS UNION INSURANCE COMPANY DUANE MORRIS LLP 30 S 17TH ST PHILADELPHIA, PA 19103-4196	13333	Secured: \$0.00 Priority: Administrative: Unsecured: _____ Total: \$0.00	07/28/2006	DELPHI INTERNATIONAL SERVICES INC (05-44583)
ILLINOIS UNION INSURANCE COMPANY DUANE MORRIS LLP 30 S 17TH ST PHILADELPHIA, PA 19103-4196	13293	Secured: \$0.00 Priority: Administrative: Unsecured: _____ Total: \$0.00	07/28/2006	DELPHI CHINA LLC (05-44577)
ILLINOIS UNION INSURANCE COMPANY DUANE MORRIS LLP 30 S 17TH ST PHILADELPHIA, PA 19103-4196	13298	Secured: \$0.00 Priority: Administrative: Unsecured: _____ Total: \$0.00	07/28/2006	DELPHI TECHNOLOGIES, INC (05-44554)
ILLINOIS UNION INSURANCE COMPANY DUANE MORRIS LLP 30 S 17TH ST PHILADELPHIA, PA 19103-4196	13316	Secured: \$0.00 Priority: Administrative: Unsecured: _____ Total: \$0.00	07/28/2006	DELPHI FOREIGN SALES CORPORATION (05-44638)
ILLINOIS UNION INSURANCE COMPANY DUANE MORRIS LLP 30 S 17TH ST PHILADELPHIA, PA 19103-4196	13321	Secured: \$0.00 Priority: Administrative: Unsecured: _____ Total: \$0.00	07/28/2006	PACKARD HUGHES INTERCONNECT COMPANY (05-44626)

**EXHIBIT F-4 - ADJOURNED PROTECTIVE INSURANCE CLAIMS**

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
ILLINOIS UNION INSURANCE COMPANY DUANE MORRIS LLP 30 S 17TH ST PHILADELPHIA, PA 19103-4196	13322	Secured: \$0.00 Priority: Administrative: Unsecured: _____ Total: \$0.00	07/28/2006	DELPHI CONNECTION SYSTEMS (05-44624)
ILLINOIS UNION INSURANCE COMPANY DUANE MORRIS LLP 30 S 17TH ST PHILADELPHIA, PA 19103-4196	13324	Secured: \$0.00 Priority: Administrative: Unsecured: _____ Total: \$0.00	07/28/2006	ASPIRE, INC (05-44618)
ILLINOIS UNION INSURANCE COMPANY DUANE MORRIS LLP 30 S 17TH ST PHILADELPHIA, PA 19103-4196	13325	Secured: \$0.00 Priority: Administrative: Unsecured: _____ Total: \$0.00	07/28/2006	DELPHI LLC (05-44615)
ILLINOIS UNION INSURANCE COMPANY DUANE MORRIS LLP 30 S 17TH ST PHILADELPHIA, PA 19103-4196	13302	Secured: \$0.00 Priority: Administrative: Unsecured: _____ Total: \$0.00	07/28/2006	SPECIALTY ELECTRONICS INTERNATIONAL LTD (05-44536)
PACIFIC EMPLOYERS INSURANCE COMPANY DUANE MORRIS LLP 30 S 17TH ST PHILADELPHIA, PA 19103-4196	13069	Secured: \$0.00 Priority: Administrative: Unsecured: _____ Total: \$0.00	07/28/2006	DELPHI TECHNOLOGIES, INC (05-44554)
PACIFIC EMPLOYERS INSURANCE COMPANY DUANE MORRIS LLP 30 S 17TH ST PHILADELPHIA, PA 19103-4196	13057	Secured: \$0.00 Priority: Administrative: Unsecured: _____ Total: \$0.00	07/28/2006	DELPHI AUTOMOTIVE SYSTEMS OVERSEAS CORPORATION (05-44593)
PACIFIC EMPLOYERS INSURANCE COMPANY DUANE MORRIS LLP 30 S 17TH ST PHILADELPHIA, PA 19103-4196	13059	Secured: \$0.00 Priority: Administrative: Unsecured: _____ Total: \$0.00	07/28/2006	DELPHI NY HOLDING CORPORATION (05-44480)
PACIFIC EMPLOYERS INSURANCE COMPANY DUANE MORRIS LLP 30 S 17TH ST PHILADELPHIA, PA 19103-4196	13060	Secured: \$0.00 Priority: Administrative: Unsecured: _____ Total: \$0.00	07/28/2006	DELPHI AUTOMOTIVE SYSTEMS INTERNATIONAL, INC (05-44589)

**EXHIBIT F-4 - ADJOURNED PROTECTIVE INSURANCE CLAIMS**

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
PACIFIC EMPLOYERS INSURANCE COMPANY DUANE MORRIS LLP 30 S 17TH ST PHILADELPHIA, PA 19103-4196	13061	Secured: \$0.00 Priority: Administrative: Unsecured: _____ Total: \$0.00	07/28/2006	DELPHI AUTOMOTIVE SYSTEMS THAILAND, INC (05-44586)
PACIFIC EMPLOYERS INSURANCE COMPANY DUANE MORRIS LLP 30 S 17TH ST PHILADELPHIA, PA 19103-4196	13064	Secured: \$0.00 Priority: Administrative: Unsecured: _____ Total: \$0.00	07/28/2006	DELPHI CHINA LLC (05-44577)
PACIFIC EMPLOYERS INSURANCE COMPANY DUANE MORRIS LLP 30 S 17TH ST PHILADELPHIA, PA 19103-4196	13066	Secured: \$0.00 Priority: Administrative: Unsecured: _____ Total: \$0.00	07/28/2006	DELPHI AUTOMOTIVE SYSTEMS RISK MANAGEMENT CORP (05-44570)
PACIFIC EMPLOYERS INSURANCE COMPANY DUANE MORRIS LLP 30 S 17TH ST PHILADELPHIA, PA 19103-4196	13041	Secured: \$0.00 Priority: Administrative: Unsecured: _____ Total: \$0.00	07/28/2006	DELPHI FURUKAWA WIRING SYSTEMS LLC (05-47452)
PACIFIC EMPLOYERS INSURANCE COMPANY DUANE MORRIS LLP 30 S 17TH ST PHILADELPHIA, PA 19103-4196	13046	Secured: \$0.00 Priority: Administrative: Unsecured: _____ Total: \$0.00	07/28/2006	DELPHI SERVICES HOLDING CORPORATION (05-44633)
PACIFIC EMPLOYERS INSURANCE COMPANY DUANE MORRIS LLP 30 S 17TH ST PHILADELPHIA, PA 19103-4196	13055	Secured: \$0.00 Priority: Administrative: Unsecured: _____ Total: \$0.00	07/28/2006	DELCO ELECTRONICS OVERSEAS CORPORATION (05-44610)
PACIFIC EMPLOYERS INSURANCE COMPANY DUANE MORRIS LLP 30 S 17TH ST PHILADELPHIA, PA 19103-4196	13067	Secured: \$0.00 Priority: Administrative: Unsecured: _____ Total: \$0.00	07/28/2006	DELPHI MECHATRONIC SYSTEMS, INC (05-44567)
PACIFIC EMPLOYERS INSURANCE COMPANY DUANE MORRIS LLP 30 S 17TH ST PHILADELPHIA, PA 19103-4196	13070	Secured: \$0.00 Priority: Administrative: Unsecured: _____ Total: \$0.00	07/28/2006	DELPHI ELECTRONICS (HOLDING) LLC (05-44547)

**EXHIBIT F-4 - ADJOURNED PROTECTIVE INSURANCE CLAIMS**

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
PACIFIC EMPLOYERS INSURANCE COMPANY DUANE MORRIS LLP 30 S 17TH ST PHILADELPHIA, PA 19103-4196	13074	Secured: \$0.00 Priority: Administrative: Unsecured: _____ Total: \$0.00	07/28/2006	DELPHI MEDICAL SYSTEMS CORPORATION (05-44529)
PACIFIC EMPLOYERS INSURANCE COMPANY DUANE MORRIS LLP 30 S 17TH ST PHILADELPHIA, PA 19103-4196	13039	Secured: \$0.00 Priority: Administrative: Unsecured: _____ Total: \$0.00	07/28/2006	MOBILEARIA, INC. (05-47474)
PACIFIC EMPLOYERS INSURANCE COMPANY DUANE MORRIS LLP 30 S 17TH ST PHILADELPHIA, PA 19103-4196	13044	Secured: \$0.00 Priority: Administrative: Unsecured: _____ Total: \$0.00	07/28/2006	DELPHI FOREIGN SALES CORPORATION (05-44638)
PACIFIC EMPLOYERS INSURANCE COMPANY DUANE MORRIS LLP 30 S 17TH ST PHILADELPHIA, PA 19103-4196	13049	Secured: \$0.00 Priority: Administrative: Unsecured: _____ Total: \$0.00	07/28/2006	PACKARD HUGHES INTERCONNECT COMPANY (05-44626)
PACIFIC EMPLOYERS INSURANCE COMPANY DUANE MORRIS LLP 30 S 17TH ST PHILADELPHIA, PA 19103-4196	13050	Secured: \$0.00 Priority: Administrative: Unsecured: _____ Total: \$0.00	07/28/2006	DELPHI CONNECTION SYSTEMS (05-44624)
PACIFIC EMPLOYERS INSURANCE COMPANY DUANE MORRIS LLP 30 S 17TH ST PHILADELPHIA, PA 19103-4196	13054	Secured: \$0.00 Priority: Administrative: Unsecured: _____ Total: \$0.00	07/28/2006	DELPHI DIESEL SYSTEMS CORP (05-44612)
PACIFIC EMPLOYERS INSURANCE COMPANY DUANE MORRIS LLP 30 S 17TH ST PHILADELPHIA, PA 19103-4196	13056	Secured: \$0.00 Priority: Administrative: Unsecured: _____ Total: \$0.00	07/28/2006	DELPHI AUTOMOTIVE SYSTEMS (HOLDING), INC (05-44596)
PACIFIC EMPLOYERS INSURANCE COMPANY DUANE MORRIS LLP 30 S 17TH ST PHILADELPHIA, PA 19103-4196	13058	Secured: \$0.00 Priority: Administrative: Unsecured: _____ Total: \$0.00	07/28/2006	DELPHI INTERNATIONAL HOLDINGS CORP (05-44591)

**EXHIBIT F-4 - ADJOURNED PROTECTIVE INSURANCE CLAIMS**

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
PACIFIC EMPLOYERS INSURANCE COMPANY DUANE MORRIS LLP 30 S 17TH ST PHILADELPHIA, PA 19103-4196	13068	Secured: \$0.00 Priority: Administrative: Unsecured: _____ Total: \$0.00	07/28/2006	DELPHI AUTOMOTIVE SYSTEMS TENNESSEE, INC (05-44558)
PACIFIC EMPLOYERS INSURANCE COMPANY DUANE MORRIS LLP 30 S 17TH ST PHILADELPHIA, PA 19103-4196	13053	Secured: \$0.00 Priority: Administrative: Unsecured: _____ Total: \$0.00	07/28/2006	DELPHI LLC (05-44615)
PACIFIC EMPLOYERS INSURANCE COMPANY DUANE MORRIS LLP 30 S 17TH ST PHILADELPHIA, PA 19103-4196	13062	Secured: \$0.00 Priority: Administrative: Unsecured: _____ Total: \$0.00	07/28/2006	DELPHI INTERNATIONAL SERVICES INC (05-44583)
PACIFIC EMPLOYERS INSURANCE COMPANY DUANE MORRIS LLP 30 S 17TH ST PHILADELPHIA, PA 19103-4196	13065	Secured: \$0.00 Priority: Administrative: Unsecured: _____ Total: \$0.00	07/28/2006	EXHAUST SYSTEMS CORPORATION (05-44573)
PACIFIC EMPLOYERS INSURANCE COMPANY DUANE MORRIS LLP 30 S 17TH ST PHILADELPHIA, PA 19103-4196	13071	Secured: \$0.00 Priority: Administrative: Unsecured: _____ Total: \$0.00	07/28/2006	DELPHI LIQUIDATION HOLDING COMPANY (05-44542)
PACIFIC EMPLOYERS INSURANCE COMPANY DUANE MORRIS LLP 30 S 17TH ST PHILADELPHIA, PA 19103-4196	13072	Secured: \$0.00 Priority: Administrative: Unsecured: _____ Total: \$0.00	07/28/2006	SPECIALTY ELECTRONICS, INC (05-44539)
PACIFIC EMPLOYERS INSURANCE COMPANY DUANE MORRIS LLP 30 S 17TH ST PHILADELPHIA, PA 19103-4196	13076	Secured: \$0.00 Priority: Administrative: Unsecured: _____ Total: \$0.00	07/28/2006	DELPHI MEDICAL SYSTEMS COLORADO CORPORATION (05-44507)
PACIFIC EMPLOYERS INSURANCE COMPANY DUANE MORRIS LLP 30 S 17TH ST PHILADELPHIA, PA 19103-4196	13040	Secured: \$0.00 Priority: Administrative: Unsecured: _____ Total: \$0.00	07/28/2006	DELPHI RECEIVABLES LLC (05-47459)

**EXHIBIT F-4 - ADJOURNED PROTECTIVE INSURANCE CLAIMS**

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
PACIFIC EMPLOYERS INSURANCE COMPANY DUANE MORRIS LLP 30 S 17TH ST PHILADELPHIA, PA 19103-4196	13043	Secured: \$0.00 Priority: Administrative: Unsecured: _____ Total: \$0.00	07/28/2006	DELPHI AUTOMOTIVE SYSTEMS HUMAN RESOURCES LLC (05-44639)
PACIFIC EMPLOYERS INSURANCE COMPANY DUANE MORRIS LLP 30 S 17TH ST PHILADELPHIA, PA 19103-4196	13063	Secured: \$0.00 Priority: Administrative: Unsecured: _____ Total: \$0.00	07/28/2006	DELPHI AUTOMOTIVE SYSTEMS KOREA, INC (05-44580)
PACIFIC EMPLOYERS INSURANCE COMPANY DUANE MORRIS LLP 30 S 17TH ST PHILADELPHIA, PA 19103-4196	13077	Secured: \$0.00 Priority: Administrative: Unsecured: _____ Total: \$0.00	07/28/2006	ENVIRONMENTAL CATALYSTS, LLC (05-44503)
PACIFIC EMPLOYERS INSURANCE COMPANY DUANE MORRIS LLP 30 S 17TH ST PHILADELPHIA, PA 19103-4196	13073	Secured: \$0.00 Priority: Administrative: Unsecured: _____ Total: \$0.00	07/28/2006	SPECIALTY ELECTRONICS INTERNATIONAL LTD (05-44536)
PACIFIC EMPLOYERS INSURANCE COMPANY DUANE MORRIS LLP 30 S 17TH ST PHILADELPHIA, PA 19103-4196	13042	Secured: \$0.00 Priority: Administrative: Unsecured: _____ Total: \$0.00	07/28/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
PACIFIC EMPLOYERS INSURANCE COMPANY DUANE MORRIS LLP 30 S 17TH ST PHILADELPHIA, PA 19103-4196	13045	Secured: \$0.00 Priority: Administrative: Unsecured: _____ Total: \$0.00	07/28/2006	DELPHI AUTOMOTIVE SYSTEMS GLOBAL (HOLDING), INC (05-44636)
PACIFIC EMPLOYERS INSURANCE COMPANY DUANE MORRIS LLP 30 S 17TH ST PHILADELPHIA, PA 19103-4196	13047	Secured: \$0.00 Priority: Administrative: Unsecured: _____ Total: \$0.00	07/28/2006	DELPHI AUTOMOTIVE SYSTEMS SERVICES LLC (05-44632)
PACIFIC EMPLOYERS INSURANCE COMPANY DUANE MORRIS LLP 30 S 17TH ST PHILADELPHIA, PA 19103-4196	13048	Secured: \$0.00 Priority: Administrative: Unsecured: _____ Total: \$0.00	07/28/2006	DREAL INC (05-44627)

**EXHIBIT F-4 - ADJOURNED PROTECTIVE INSURANCE CLAIMS**

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
PACIFIC EMPLOYERS INSURANCE COMPANY DUANE MORRIS LLP 30 S 17TH ST PHILADELPHIA, PA 19103-4196	13051	Secured: \$0.00 Priority: Administrative: Unsecured: _____ Total: \$0.00	07/28/2006	DELPHI INTEGRATED SERVICE SOLUTIONS, INC (05-44623)
PACIFIC EMPLOYERS INSURANCE COMPANY DUANE MORRIS LLP 30 S 17TH ST PHILADELPHIA, PA 19103-4196	13075	Secured: \$0.00 Priority: Administrative: Unsecured: _____ Total: \$0.00	07/28/2006	DELPHI MEDICAL SYSTEMS TEXAS CORPORATION (05-44511)
PACIFIC EMPLOYERS INSURANCE COMPANY DUANE MORRIS LLP 30 S 17TH ST PHILADELPHIA, PA 19103-4196	13078	Secured: \$0.00 Priority: Administrative: Unsecured: _____ Total: \$0.00	07/28/2006	ASEC SALES GENERAL PARTNERSHIP (05-44484)
PACIFIC EMPLOYERS INSURANCE COMPANY DUANE MORRIS LLP 30 S 17TH ST PHILADELPHIA, PA 19103-4196	13079	Secured: \$0.00 Priority: Administrative: Unsecured: _____ Total: \$0.00	07/28/2006	ASEC MANUFACTURING GENERAL PARTNERSHIP (05-44482)
PACIFIC EMPLOYERS INSURANCE COMPANY DUANE MORRIS LLP 30 S 17TH ST PHILADELPHIA, PA 19103-4196	13080	Secured: \$0.00 Priority: Administrative: Unsecured: _____ Total: \$0.00	07/28/2006	DELPHI CORPORATION (05-44481)
PACIFIC EMPLOYERS INSURANCE COMPANY DUANE MORRIS LLP 30 S 17TH ST PHILADELPHIA, PA 19103-4196	13052	Secured: \$0.00 Priority: Administrative: Unsecured: _____ Total: \$0.00	07/28/2006	ASPIRE, INC (05-44618)
<b>Total:</b>	<b>126</b>	<b>\$0.00</b>		

**EXHIBIT F-5 - ADJOURNED UNTIMELY CLAIMS**

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
BEST FOAM FABRICATORS INC 9633 S COTTAGE GROVE CHICAGO, IL 60628	16550	Secured: Priority: Administrative: Unsecured: <u>\$40,680.44</u> Total: <u>\$40,680.44</u>	02/22/2007	DELPHI CORPORATION (05-44481)
BRADFORD INDUSTRIES INC 1857 MIDDLESEX ST LOWELL, MA 01851	16564	Secured: Priority: Administrative: Unsecured: <u>\$60,814.07</u> Total: <u>\$60,814.07</u>	03/05/2007	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
MOTION INDUSTRIES INC BARACK FERRAZZANO KIRSCHBAUM PERLMA 333 W WACKER DR STE 2700 CHICAGO, IL 60606-1227	16416	Secured: \$42,198.43 Priority: Administrative: Unsecured: <u>\$835,355.82</u> Total: <u>\$877,554.25</u>	11/09/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
<b>Total:</b>		<b>3</b>		<b>\$979,048.76</b>

**EXHIBIT F-6 - ADJOURNED UNTIMELY TAX CLAIMS**

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
ILLINOIS DEPARTMENT OF REVENUE 100 W RANDOLPH ST LEVEL 7 425 CHICAGO, IL 60601	16470	Secured: Priority: \$222,477.02 Administrative: Unsecured: \$35,181.75 Total: \$257,658.77	01/03/2007	DELPHI CORPORATION (05-44481)
<b>Total:</b>	<b>1</b>	<b>\$257,658.77</b>		

**EXHIBIT F-7 - ADJOURNED CLAIMS SUBJECT TO MODIFICATION AND RECLAMATION AGREEMENT**

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 9105 Date Filed: 07/07/06 Docketed Total: \$277,159.38 Filing Creditor Name and Address BRUSH WELLMAN INC C O JEAN ROBERTSON MCDONALD HOPKINS CO LPA 600 SUPERIOR AVENUE EAST STE 2100 CLEVELAND OH 44114	Claim Holder Name and Address BRUSH WELLMAN INC C O JEAN ROBERTSON MCDONALD HOPKINS CO LPA 600 SUPERIOR AVENUE EAST STE 2100 CLEVELAND OH 44114	Modified Total \$277,159.38
Claim: 9760 Date Filed: 07/18/06 Docketed Total: \$4,041,686.30 Filing Creditor Name and Address CATALER NORTH AMERICA CORP 2002 CATALER DR LINCOLNTOWN NC 28092	Claim Holder Name and Address SPECIAL SITUATIONS INVESTING GROUP INC ATTN PEDRO RAMIREZ C O GOLDMAN SACHS & CO 30 HUDSON 17TH FL JERSEY CITY NJ 07302	Modified Total \$4,041,686.30
Claim: 12691 Date Filed: 07/28/06 Docketed Total: \$1,539,602.72 Filing Creditor Name and Address CONTRARIAN FUNDS LLC AS ASSIGNEE OF CAMOPLAST INCORPORATED CONTRARIAN FUNDS LLC ATTN ALPA JIMENEZ 411 WEST PUTNAM AVENUE STE 225 GREENWICH CT 06830	Claim Holder Name and Address CONTRARIAN FUNDS LLC AS ASSIGNEE OF CAMOPLAST INCORPORATED CONTRARIAN FUNDS LLC ATTN ALPA JIMENEZ 411 WEST PUTNAM AVENUE STE 225 GREENWICH CT 06830	Modified Total \$1,539,602.72

\*See Exhibit G for a listing of debtor entities by case number

**EXHIBIT F-7 - ADJOURNED CLAIMS SUBJECT TO MODIFICATION AND RECLAMATION AGREEMENT**

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 10381 Date Filed: 07/24/06 Docketed Total: \$166,195.72 Filing Creditor Name and Address CONTRARIAN FUNDS LLC AS ASSIGNEE OF ETICO ATTN ALPA JIMENEZ 411 W PUTNAM AVE STE 225 GREENWICH CT 06830	Claim Holder Name and Address CONTRARIAN FUNDS LLC AS ASSIGNEE OF ETICO ATTN ALPA JIMENEZ 411 W PUTNAM AVE STE 225 GREENWICH CT 06830 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$166,195.72 \$166,195.72	Modified Total \$166,195.72 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$166,195.72 \$166,195.72
Claim: 12689 Date Filed: 07/28/06 Docketed Total: \$176,114.66 Filing Creditor Name and Address CONTRARIAN FUNDS LLC AS ASSIGNEE OF FLOW DRY TECHNOLOGY LTD CONTRARIAN FUNDS LLC ATTN ALPA JIMENEZ 411 WEST PUTNAM AVENUE STE 225 GREENWICH CT 06830	Claim Holder Name and Address CONTRARIAN FUNDS LLC AS ASSIGNEE OF FLOW DRY TECHNOLOGY LTD CONTRARIAN FUNDS LLC ATTN ALPA JIMENEZ 411 WEST PUTNAM AVENUE STE 225 GREENWICH CT 06830 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$176,114.66 \$176,114.66 \$176,114.66 \$176,114.66	Modified Total \$174,308.42 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$174,308.42 \$174,308.42 \$174,308.42 \$174,308.42
Claim: 9796 Date Filed: 07/18/06 Docketed Total: \$572,033.91 Filing Creditor Name and Address CONTRARIAN FUNDS LLC AS ASSIGNEE OF HITCHINER MANUFACTURING CO INC CONTRARIAN FUNDS LLC ATTN ALPA JIMENEZ 411 W PUTNAM AVE STE 225 GREENWICH CT 06830	Claim Holder Name and Address CONTRARIAN FUNDS LLC AS ASSIGNEE OF HITCHINER MANUFACTURING CO INC CONTRARIAN FUNDS LLC ATTN ALPA JIMENEZ 411 W PUTNAM AVE STE 225 GREENWICH CT 06830 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$572,033.91 \$572,033.91 \$572,033.91 \$572,033.91	Modified Total \$572,033.91 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$572,033.91 \$572,033.91 \$572,033.91 \$572,033.91
		*See Exhibit G for a listing of debtor entities by case number

**EXHIBIT F-7 - ADJOURNED CLAIMS SUBJECT TO MODIFICATION AND RECLAMATION AGREEMENT**

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 10382 Date Filed: 07/24/06 Docketed Total: \$210,732.14 Filing Creditor Name and Address CONTRARIAN FUNDS LLC AS ASSIGNEE OF MTD TECHNOLOGIES INC ATTN ALPA JIMENEZ 411 W PUTNAM AVE STE 225 GREENWICH CT 06830	Claim Holder Name and Address Docketed Total CONTRARIAN FUNDS LLC AS ASSIGNEE OF MTD TECHNOLOGIES INC ATTN ALPA JIMENEZ 411 W PUTNAM AVE STE 225 GREENWICH CT 06830  <u>Case Number*</u> 05-44640  <u>Secured</u>  <u>Priority</u> \$16,294.70  <u>Unsecured</u> \$194,437.44  <u>Case Number*</u> 05-44640  <u>Secured</u>  <u>Priority</u> \$16,294.70  <u>Unsecured</u> \$194,437.44	Modified Total \$210,732.14  <u>Priority</u> \$16,294.70  <u>Unsecured</u> \$194,437.44
Claim: 12669 Date Filed: 07/28/06 Docketed Total: \$1,087,184.23 Filing Creditor Name and Address CONTRARIAN FUNDS LLC AS ASSIGNEE OF OMRON DALTEC AUTOMOTIVE ELECTRONICS INC ALPA JIMENEZ CONTRARIAN FUNDS LLC 411 W PUTNAM AVE STE 225 GREENWICH CT 06830	Claim Holder Name and Address Docketed Total CONTRARIAN FUNDS LLC AS ASSIGNEE OF OMRON DALTEC AUTOMOTIVE ELECTRONICS INC ALPA JIMENEZ CONTRARIAN FUNDS LLC 411 W PUTNAM AVE STE 225 GREENWICH CT 06830  <u>Case Number*</u> 05-44640  <u>Secured</u>  <u>Priority</u> \$16,294.70  <u>Unsecured</u> \$1,087,184.23	Modified Total \$1,087,184.23  <u>Priority</u> \$16,294.70  <u>Unsecured</u> \$1,087,184.23
Claim: 9792 Date Filed: 07/18/06 Docketed Total: \$214,580.56 Filing Creditor Name and Address CONTRARIAN FUNDS LLC AS ASSIGNEE OF PAX MACHINE WORKS INC ATTN ALPA JIMENEZ CONTRARIAN FUNDS LLC 411 W PUTNAM AVE STE 225 GREENWICH CT 06830	Claim Holder Name and Address Docketed Total CONTRARIAN FUNDS LLC AS ASSIGNEE OF PAX MACHINE WORKS INC ATTN ALPA JIMENEZ CONTRARIAN FUNDS LLC 411 W PUTNAM AVE STE 225 GREENWICH CT 06830  <u>Case Number*</u> 05-44640  <u>Secured</u>  <u>Priority</u> \$865.58  <u>Unsecured</u> \$213,714.98	Modified Total \$214,580.56  <u>Priority</u> \$865.58  <u>Unsecured</u> \$213,714.98
		Pg 411 of 428

\*See Exhibit G for a listing of debtor entities by case number

**EXHIBIT F-7 - ADJOURNED CLAIMS SUBJECT TO MODIFICATION AND RECLAMATION AGREEMENT**

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 12690 Date Filed: 07/28/06 Docketed Total: \$865,517.60 Filing Creditor Name and Address CONTRARIAN FUNDS LLC AS ASSIGNEE OF SCHAEFFLER CANADA INC CONTRARIAN FUNDS LLC ATTN ALPA JIMENEZ 411 WEST PUTNAM AVENUE STE 225 GREENWICH CT 06830	Claim Holder Name and Address Docketed Total CONTRARIAN FUNDS LLC AS ASSIGNEE OF SCHAEFFLER CANADA INC CONTRARIAN FUNDS LLC ATTN ALPA JIMENEZ 411 WEST PUTNAM AVENUE STE 225 GREENWICH CT 06830	Modified Total \$865,517.60
Claim: 9791 Date Filed: 07/18/06 Docketed Total: \$299,745.20 Filing Creditor Name and Address CONTRARIAN FUNDS LLC AS ASSIGNEE OF SP DIV NMC LLC ATTN ALPA JIMENEZ CONTRARIAN FUNDS LLC 411 W PUTNAM AVE STE 225 GREENWICH CT 06830	Claim Holder Name and Address Docketed Total CONTRARIAN FUNDS LLC AS ASSIGNEE OF SP DIV NMC LLC ATTN ALPA JIMENEZ CONTRARIAN FUNDS LLC 411 W PUTNAM AVE STE 225 GREENWICH CT 06830	Modified Total \$299,745.20
Claim: 12692 Date Filed: 07/28/06 Docketed Total: \$3,398,927.24 Filing Creditor Name and Address CONTRARIAN FUNDS LLC AS ASSIGNEE OF STRATTEC SECURITY CORP ALPA JIMENEZ CONTRARIAN FUNDS LLC 411 W PUTNAM AVE STE 225 GREENWICH CT 06830	Claim Holder Name and Address Docketed Total CONTRARIAN FUNDS LLC AS ASSIGNEE OF STRATTEC SECURITY CORP ALPA JIMENEZ CONTRARIAN FUNDS LLC 411 W PUTNAM AVE STE 225 GREENWICH CT 06830	Modified Total \$3,398,927.24

\*See Exhibit G for a listing of debtor entities by case number

**EXHIBIT F-7 - ADJOURNED CLAIMS SUBJECT TO MODIFICATION AND RECLAMATION AGREEMENT**

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 9793 Date Filed: 07/18/06 Docketed Total: \$568,283.69 Filing Creditor Name and Address CONTRARIAN FUNDS LLC AS ASSIGNEE OF WHIRLAWAY CORPORATION FUNDS LLC ATTN ALPA JIMENEZ 411 W PUTNAM AVE STE 225 GREENWICH CT 06830	Claim Holder Name and Address Docketed Total CONTRARIAN FUNDS LLC AS ASSIGNEE OF WHIRLAWAY CORPORATION CONTRARIAN FUNDS LLC ATTN ALPA JIMENEZ 411 W PUTNAM AVE STE 225 GREENWICH CT 06830	Modified Total \$557,025.45  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 \$26,238.62 \$542,045.07  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 \$26,238.62 \$542,045.07
Claim: 11279 Date Filed: 07/27/06 Docketed Total: \$34,432.00 Filing Creditor Name and Address CTS OF CANADA CO 171 COVINGTON DR BLOOMINGTON IL 60108	Claim Holder Name and Address Docketed Total BEAR STEARNS INVESTMENT PRODUCTS INC ATTN LAURA L TORRADO 383 MADISON AVE NEW YORK NY 10179	Modified Total \$24,300.00  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 \$3,120.45 \$21,179.55  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 \$3,120.45 \$21,179.55
Claim: 9946 Date Filed: 07/05/06 Docketed Total: \$653,356.73 Filing Creditor Name and Address EPCOS INC ATTN DAVID N CRAPO ESQ GIBBONS PC ONE GATEWAY CTR NEWARK NJ 07102-5310	Claim Holder Name and Address Docketed Total EPCOS INC ATTN DAVID N CRAPO ESQ GIBBONS PC ONE GATEWAY CTR NEWARK NJ 07102-5310	Modified Total \$653,356.73  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 \$0.00 \$10,132.00
Claim: 9946 Date Filed: 07/05/06 Docketed Total: \$653,356.73 Filing Creditor Name and Address EPCOS INC ATTN DAVID N CRAPO ESQ GIBBONS PC ONE GATEWAY CTR NEWARK NJ 07102-5310	Claim Holder Name and Address Docketed Total EPCOS INC ATTN DAVID N CRAPO ESQ GIBBONS PC ONE GATEWAY CTR NEWARK NJ 07102-5310	Modified Total \$653,356.73  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 \$653,356.73  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 \$72,949.27  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 \$72,949.27

**EXHIBIT F-7 - ADJOURNED CLAIMS SUBJECT TO MODIFICATION AND RECLAMATION AGREEMENT**

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 16570 Date Filed: 03/12/07 Docketed Total: \$337,154.09 Filing Creditor Name and Address GCI TECHNOLOGIES INC 1301 PRECISION DR PLANO TX 75074	Claim Holder Name and Address GCI TECHNOLOGIES INC 1301 PRECISION DR PLANO TX 75074  <u>Case Number*</u> 05-44640  <u>Secured</u>  <u>Priority</u> \$5,981.92 \$5,981.92	Docketed Total \$337,154.09  <u>Unsecured</u> \$331,172.17 \$331,172.17  <u>Case Number*</u> 05-44640  <u>Secured</u>  <u>Priority</u> \$5,981.92 \$5,981.92
Claim: 4427 Date Filed: 05/02/06 Docketed Total: \$139,123.46 Filing Creditor Name and Address HAMMOND GROUP INC 1414 FIELD ST BLDG B HAMMOND IN 46320-173	Claim Holder Name and Address LIQUIDITY SOLUTIONS INC DEA REVENUE MANAGEMENT ONE UNIVERSITY PLAZA STE 312 HACKENSACK NJ 07601  <u>Case Number*</u> 05-44481  <u>Secured</u>  <u>Priority</u> \$15,397.30 \$15,397.30	Docketed Total \$139,123.46  <u>Unsecured</u> \$123,726.16 \$123,726.16  <u>Case Number*</u> 05-44640  <u>Secured</u>  <u>Priority</u> \$15,397.30 \$15,397.30
Claim: 9540 Date Filed: 07/14/06 Docketed Total: \$39,111.67 Filing Creditor Name and Address HOLLINGSWORTH & VOSE CO 112 WASHINGTON ST EAST WALPOLE MA 02032-100	Claim Holder Name and Address HOLLINGSWORTH & VOSE CO 112 WASHINGTON ST EAST WALPOLE MA 02032-100  <u>Case Number*</u> 05-44481  <u>Secured</u>  <u>Priority</u> \$39,111.67	Docketed Total \$39,111.67  <u>Unsecured</u> \$39,111.67 \$39,111.67  <u>Case Number*</u> 05-44640  <u>Secured</u>  <u>Priority</u> \$5,984.96 \$5,984.96
Claim: 15458 Date Filed: 07/31/06 Docketed Total: \$100,584.84 Filing Creditor Name and Address LIQUIDITY SOLUTIONS INC DBA REVENUE MANAGEMENT AS ASSIGNEE OF HEXCEL CORPORATION JEFFREY L CARESS ONE UNIVERSITY PLAZA SUITE 312 HACKENSACK NJ 7601	Claim Holder Name and Address LIQUIDITY SOLUTIONS INC DEA REVENUE MANAGEMENT ONE UNIVERSITY PLAZA STE 312 HACKENSACK NJ 07601  <u>Case Number*</u> 05-44640  <u>Secured</u>  <u>Priority</u> \$100,584.84	Docketed Total \$100,584.84  <u>Unsecured</u> \$100,584.84 \$100,584.84  <u>Case Number*</u> 05-44640  <u>Secured</u>  <u>Priority</u> \$33,980.58 \$33,980.58

\*See Exhibit G for a listing of debtor entities by case number

**EXHIBIT F-7 - ADJOURNED CLAIMS SUBJECT TO MODIFICATION AND RECLAMATION AGREEMENT**

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 15211 Date Filed: 07/31/06 Docketed Total: \$1,352,891.10 Filing Creditor Name and Address MILLENNIUM INDUSTRIES CORPORATION C O JOHN P HENSTEN AND SUSANNA C BR CLARK HILL PLC 500 WOODWARD AVE STE 3500 DETROIT MI 48226-3435	Claim Holder Name and Address MILLENNIUM INDUSTRIES CORPORATION C O JOHN P HENSTEN AND SUSANNA C BR CLARK HILL PLC 500 WOODWARD AVE STE 3500 DETROIT MI 48226-3435  Case Number* 05-44640  Secured \$704,727.68  Priority \$704,727.68  Unsecured \$648,163.42	Modified Total \$1,352,891.10  Case Number* 05-44640  Secured \$1,942.04  Priority \$1,942.04  Unsecured \$589,634.73
Claim: 10218 Date Filed: 07/21/06 Docketed Total: \$220,167.50 Filing Creditor Name and Address MILLWOOD INC DBA LIBERTY INDUSTRIES INC C O SAM O SIMMERMAN ESQ KRUGLIAK WILKINS GRIFFITHS & DOUGHE 4775 MUNISON ST NW PO BOX 36963 CANTON OH 44735-6963  Case Number* 05-44640  Secured \$55,995.04  Priority \$55,995.04  Unsecured \$164,172.46	Claim Holder Name and Address MILLWOOD INC DBA LIBERTY INDUSTRIES INC C O SAM O SIMMERMAN ESQ KRUGLIAK WILKINS GRIFFITHS & DOUGHE 4775 MUNISON ST NW PO BOX 36963 CANTON OH 44735-6963  Case Number* 05-44640  Secured \$55,995.04  Priority \$55,995.04  Unsecured \$164,172.46	Modified Total \$220,167.50  Case Number* 05-44640  Secured \$3,946.75  Priority \$3,946.75  Unsecured \$216,220.75
Claim: 13815 Date Filed: 07/31/06 Docketed Total: \$223,843.01 Filing Creditor Name and Address MULTEK FLEXIBLE CIRCUITS INC ET AL ET AL C O STEVEN J REISMAN ESQ CURTIS MAILLET PREVOST COLT & MOSLE 101 PARK AVE NEW YORK NY 10178-0061  Case Number* 05-44640  Secured \$28,136.03  Priority \$28,136.03  Unsecured \$195,706.98	Claim Holder Name and Address MULTEK FLEXIBLE CIRCUITS INC ET AL C O STEVEN J REISMAN ESQ CURTIS MAILLET PREVOST COLT & MOSLE 101 PARK AVE NEW YORK NY 10178-0061  Case Number* 05-44640  Secured \$28,136.03  Priority \$28,136.03  Unsecured \$195,706.98	Modified Total \$223,843.01  Case Number* 05-44640  Secured \$11,801.03  Priority \$11,801.03  Unsecured \$161,660.68

\*See Exhibit G for a listing of debtor entities by case number

**EXHIBIT F-7 - ADJOURNED CLAIMS SUBJECT TO MODIFICATION AND RECLAMATION AGREEMENT**

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 11053 Date Filed: 07/26/06 Docketed Total: \$3,725,211.05 Filing Creditor Name and Address MURATA ELECTRONICS NORTH AMERICA INC ATTN: TREASURER CORP CONTROLLER 2200 LAKE PARK DR SMYRNA GA 30080-7604	Claim Holder Name and Address MURATA ELECTRONICS NORTH AMERICA INC ATTN: TREASURER CORP CONTROLLER 2200 LAKE PARK DR SMYRNA GA 30080-7604	Modified Total \$3,725,211.05  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 \$33,926.12 \$111,941.07 \$3,579,343.86  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 \$33,926.12 \$111,941.07 \$3,579,343.86
Claim: 15222 Date Filed: 07/31/06 Docketed Total: \$392,351.79 Filing Creditor Name and Address NOVELIS CORP 6060 PKLAND BLVD CLEVELAND OH 44124-4185	Claim Holder Name and Address NOVELIS CORP 6060 PKLAND BLVD CLEVELAND OH 44124-4185	Modified Total \$392,351.79  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-4481 \$33,090.25 \$33,090.25 \$359,261.54  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 \$33,090.25 \$33,090.25 \$359,261.54
Claim: 15627 Date Filed: 07/31/06 Docketed Total: \$147,402.29 Filing Creditor Name and Address PREMIER PRODUCTS INC 3030 KERSTEN CT KALAMAZOO MI 49048	Claim Holder Name and Address CONTRARIAN FUNDS LLC ATTN: ALPA JIMENEZ 411 W PUTNAM AVE S 225 GREENWICH CT 06830	Modified Total \$147,402.29  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 \$147,402.29 \$147,402.29 \$147,402.29  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 \$147,402.29 \$147,402.29 \$147,402.29
Claim: 14137 Date Filed: 07/31/06 Docketed Total: \$2,752,068.75 Filing Creditor Name and Address SPCP GROUP LLC AS ASSIGNEE OF FUJIKOKI AMERICA INC TWO GREENWICH PLZ 1ST FL GREENWICH CT 06830	Claim Holder Name and Address SPECIAL SITUATIONS INVESTING GROUP INC ATTN: AL DOMBROWSKI C/O GOLDMAN SACHS & CO 85 BROAD ST 27TH FL NEW YORK NY 10004	Modified Total \$2,752,068.75  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 \$2,752,068.75 \$2,752,068.75 \$2,752,068.75  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 \$2,752,068.75 \$2,752,068.75 \$2,752,068.75

\*See Exhibit G for a listing of debtor entities by case number

**EXHIBIT F-7 - ADJOURNED CLAIMS SUBJECT TO MODIFICATION AND RECLAMATION AGREEMENT**

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 12257 Date Filed: 07/28/06 Docketed Total: \$217,822.60 Filing Creditor Name and Address STANLEY ELECTRIC SALES OF AMERICA INC C O MARK T FLEWELLING ESQ AFRCT LLP 199 S LOS ROBLES AVE STE 600 PASADENA CA 91101	Claim Holder Name and Address Docketed Total STANLEY ELECTRIC SALES OF AMERICA INC C O MARK T FLEWELLING ESQ AFRCT LLP 199 S LOS ROBLES AVE STE 600 PASADENA CA 91101	Modified Total \$217,822.60
Case Number* 05-44567	Secured <u>Priority</u> \$21,450.40 \$21,450.40	Unsecured <u>Priority</u> \$196,372.20 \$196,372.20
Case Number* 05-44567	Secured <u>Priority</u> \$21,450.40 \$21,450.40	Unsecured <u>Priority</u> \$196,372.20 \$196,372.20
Claim: 12374 Date Filed: 07/28/06 Docketed Total: \$33,257.86 Filing Creditor Name and Address ZELLER ELECTRIC OF ROCHESTER INC ATTN JOHN K MCANDREW WOODS OVIATT GILMAN LLP 700 CROSSROADS BUILDING 2 STATE ST ROCHESTER NY 14614	Claim Holder Name and Address Docketed Total ZELLER ELECTRIC OF ROCHESTER INC AKA ZELLER ELECTRIC INC ATTN JOHN K MCANDREW WOODS OVIATT GILMAN LLP 700 CROSSROADS BUILDING 2 STATE ST ROCHESTER NY 14614	Modified Total \$33,257.86
Case Number* 05-44640	Secured <u>Priority</u> \$4,000.00 \$4,000.00	Unsecured <u>Priority</u> \$33,257.86 \$33,257.86
		Total Count of Claims: 28 Total Amount as Docketed: \$23,786,542.09 Total Amount as Modified: \$22,804,202.35

\*See Exhibit G for a listing of debtor entities by case number

In re: Delphi Corporation, et. al.

Thirteenth Omnibus Objection

Exhibit G - Debtor Entity Reference

CASE NUMBER	DEBTOR ENTITY
05-44481	DELPHI CORPORATION
05-44482	ASEC MANUFACTURING GENERAL PARTNERSHIP
05-44484	ASEC SALES GENERAL PARTNERSHIP
05-44507	DELPHI MEDICAL SYSTEMS COLORADO CORPORATION
05-44511	DELPHI MEDICAL SYSTEMS TEXAS CORPORATION
05-44529	DELPHI MEDICAL SYSTEMS CORPORATION
05-44539	SPECIALTY ELECTRONICS, INC
05-44547	DELPHI ELECTRONICS (HOLDING) LLC
05-44554	DELPHI TECHNOLOGIES, INC
05-44558	DELPHI AUTOMOTIVE SYSTEMS TENNESSEE, INC
05-44567	DELPHI TECHTRONIC SYSTEMS, INC
05-44589	DELPHI AUTOMOTIVE SYSTEMS INTERNATIONAL, INC
05-44596	DELPHI AUTOMOTIVE SYSTEMS (HOLDING), INC
05-44610	DELCO ELECTRONICS OVERSEAS CORPORATION
05-44612	DELPHI DIESEL SYSTEMS CORP
05-44624	DELPHI CONNECTION SYSTEMS
05-44640	DELPHI AUTOMOTIVE SYSTEMS LLC



UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

----- x  
:  
In re : Chapter 11  
:  
DELPHI CORPORATION, et al., : Case No. 05-44481 (RDD)  
:  
Debtors. : (Jointly Administered)  
:  
----- x

ORDER PURSUANT TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 3007  
DISALLOWING AND EXPUNGING CERTAIN (A) INSUFFICIENTLY DOCUMENTED  
CLAIMS, (B) CLAIMS NOT REFLECTED ON DEBTORS' BOOKS AND RECORDS, (C)  
PROTECTIVE INSURANCE CLAIMS, (D) INSURANCE CLAIMS NOT REFLECTED ON  
DEBTORS' BOOKS AND RECORDS, (E) UNTIMELY CLAIMS AND UNTIMELY TAX  
CLAIMS, AND (F) CLAIMS SUBJECT TO MODIFICATION, ~~TAX CLAIMS SUBJECT TO  
MODIFICATION, AND CLAIMS SUBJECT TO MODIFICATION~~ AND RECLAMATION  
AGREEMENT IDENTIFIED IN THIRTEENTH OMNIBUS CLAIMS OBJECTION

("THIRTEENTH OMNIBUS CLAIMS OBJECTION ORDER")

Upon the Thirteenth Omnibus Objection (Substantive) Pursuant To 11 U.S.C. §  
502(b) And Fed. R. Bankr. P. 3007 To Certain (a) Insufficiently Documented Claims, (b) Claims  
Not Reflected On Debtors' Books And Records, (c) Protective Insurance Claims, (d) Insurance  
Claims Not Reflected On Debtors' Books And Records, (e) Untimely Claims And Untimely Tax  
Claims, And (f) Claims Subject To Modification, Tax Claims Subject To Modification, And  
Claims Subject To Modification And Reclamation Agreement, dated April 27, 2007 (the  
"Thirteenth Omnibus Claims Objection"),<sup>1</sup> of Delphi Corporation and certain of its subsidiaries  
and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the

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<sup>1</sup> Capitalized terms used and not otherwise defined herein shall have the meanings ascribed to them in the Thirteenth Omnibus Claims Objection.

"Debtors"); and upon the record of the hearing held on the Thirteenth Omnibus Claims Objection; and after due deliberation thereon; and good and sufficient cause appearing therefor,

IT IS HEREBY FOUND AND DETERMINED THAT:<sup>2</sup>

A. Each holder of a claim (as to each, a "Claim") listed on Exhibits A-1, A-2, B-1, B-2, C-1, C-2, D-1, D-2, E-1, E-2, and E-3 attached hereto was properly and timely served with a copy of the Thirteenth Omnibus Claims Objection, a copy of the Order Pursuant to 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims (Docket No. 6089) (the "Claims Objection Procedures Order"), a personalized Notice Of Objection To Claim, the proposed order in respect of the Thirteenth Omnibus Claims Objection, and notice of the deadline for responding to the Thirteenth Omnibus Claims Objection. No other or further notice of the Thirteenth Omnibus Claims Objection is necessary.

B. The Court has jurisdiction over the Thirteenth Omnibus Claims Objection pursuant to 28 U.S.C. §§ 157 and 1334. The Thirteenth Omnibus Claims Objection is a core proceeding under 28 U.S.C. § 157(b)(2). Venue of these cases and the Thirteenth Omnibus Claims Objection in this district is proper under 28 U.S.C. §§ 1408 and 1409.

C. The Claims listed on Exhibit A-1 hereto contain insufficient documentation to support the Claims asserted (the "Insufficiently Documented Claims").

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<sup>2</sup> Findings of fact shall be construed as conclusions of law and conclusions of law shall be construed as findings of fact when appropriate. See Fed. R. Bankr. P. 7052.

2 DeltaView comparison of pcdocs://chisr01a/542577/7 and pcdocs://chisr01a/542577/11.  
Performed on 5/30/2007.

D. The Claim listed on Exhibit A-2 hereto contains insufficient documentation to support the Claim asserted and was also untimely pursuant to the Bar Date Order (the "Untimely Insufficiently Documented Claim").

E. The Claims listed on Exhibit B-1 hereto contain liabilities or dollar amounts that are not reflected on the Debtors' books and records (the "Books ~~a~~And Records Claims").

F. The Claims listed on Exhibit B-2 hereto contain liabilities or dollar amounts that are not reflected on the Debtors' books and records and were also untimely pursuant to the Bar Date Order (the "Untimely Books ~~a~~And Records Claims").

~~G. The Claims listed on Exhibit C-1 hereto were filed by creditors to protect against future rejection damages (the "Protective Insurance Claims").~~

G. ~~H.~~ The Claim listed on Exhibit C-2 hereto contains liabilities and dollar amounts that are not reflected on the Debtors' books and records (the "Books ~~a~~And Records Insurance Claim").

H. ~~I.~~ The Claims listed on Exhibit D-1 hereto were untimely pursuant to the Bar Date Order (the "Untimely Claims").

I. ~~J.~~ The Tax Claims listed on Exhibit D-2 hereto were untimely pursuant to the Bar Date Order (the "Untimely Tax Claims").

J. ~~K.~~ The Claims listed on Exhibit E-1 hereto (a) are overstated, including as a result of the assertion of invalid unliquidated claims, and/or (b) were filed and docketed against the wrong Debtors, and/or (c) incorrectly assert secured, administrative, or priority status (the "Claims Subject to Modification").

L. ~~The Tax Claims listed on Exhibit E-2 hereto (a) state the incorrect amount, and/or (b) were filed and docketed against the wrong Debtors, and/or (c) assert secured or unsecured priority status without sufficient documentation to support such status (collectively, the "Tax Claims Subject to Modification").~~

M. ~~The Claims listed on Exhibit E-3 hereto (a) (i) were denominated in a foreign currency or are overstated, including as a result of the assertion of invalid unliquidated claims, and/or (ii) were filed and docketed against the wrong Debtors, and/or (iii) incorrectly assert secured, administrative, or priority status and (b) are Claims with respect to which the claimant asserted a reclamation demand and either (a) the Debtors and the claimant have entered into a letter agreement (the "Reclamation Letter Agreement") pursuant to which the Debtors and the claimant agreed upon the valid amount of the reclamation demand or (b) the claimant has consented to the Debtors' determination of the valid amount of the reclamation demand (with respect to (a) and (b) each, a "Reclamation Agreement"), subject to the Debtor's right to seek, at any time and notwithstanding the claimant's agreement to the amount set forth in the Reclamation Letter Agreement, a judicial determination that certain reserved defenses with respect to the reclamation demand are valid (the "Claims Subject to Modification and Reclamation Agreement").~~

K. ~~N.~~ The relief requested in the Thirteenth Omnibus Claims Objection is in the best interests of the Debtors, their estates, their creditors, and other parties-in-interest.

NOW THEREFORE, IT IS HEREBY ORDERED, ADJUDGED, AND DECREED  
THAT:

1. Each Insufficiently Documented Claim listed on Exhibit A-1 hereto is hereby disallowed and expunged in its entirety.

2. The Untimely Insufficiently Documented Claim listed on Exhibit A-2 hereto is hereby disallowed and expunged in its entirety.

3. Each Books ~~aAnd~~ Records Claim listed on Exhibit B-1 hereto is hereby disallowed and expunged in its entirety.

4. Each Untimely Books ~~aAnd~~ Records Claim listed on Exhibit B-2 hereto is hereby disallowed and expunged in its entirety.

~~5. Each Protective Insurance Claim listed on Exhibit C-1 hereto is hereby disallowed and expunged in its entirety.~~

~~5. 6. The Books ~~aAnd~~ Records Insurance Claim listed on Exhibit C-2 hereto is hereby disallowed and expunged in its entirety.~~

~~6. 7. Each Untimely Claim listed on Exhibit D-1 hereto is hereby disallowed and expunged in its entirety.~~

~~7. 8. Each Untimely Tax Claim listed on Exhibit D-2 hereto is hereby disallowed and expunged in its entirety.~~

~~9. Each "Claim As Docketed" amount, classification, and Debtor listed on Exhibit E-1 hereto is revised to reflect the amount, classification, and Debtor listed as the "Claim As Modified." No Claimant listed on Exhibit E-1 shall be entitled to (a) a recovery for any Claim Subject to Modification in an amount exceeding the dollar value listed as the "Modified Total" of the Claim, and/or (b) assert a classification that is inconsistent with the classification that is listed in the "Claim As Modified" column, and/or (c) assert a claim against a Debtor whose case number is not listed in the "Claim As Modified" column on Exhibit E-1, subject to the Debtors' right to further object to each such Claim Subject to Modification. The Claims Subject to Modification~~

~~shall remain on the claims register, and shall remain subject to future objection by the Debtors and other parties-in-interest.~~

~~10. Each "Claim As Docketed" amount, classification, and Debtor listed on Exhibit E-2 hereto is revised to reflect the amount, classification, and Debtor listed as the "Claim As Modified." No Claimant listed on Exhibit E-2 shall be entitled to (a) a recovery for any Tax Claim Subject to Modification in an amount exceeding the dollar value listed as the "Modified Total" of the Claim, and/or (b) assert a classification that is inconsistent with the classification that is listed in the "Claim As Modified" column, and/or (c) assert a claim against a Debtor whose case number is not listed in the "Claim As Modified" column on Exhibit E-2, subject to the Debtors' right to further object to each such Tax Claim Subject to Modification. The Tax Claims Subject to Modification shall remain on the claims register, and shall remain subject to future objection by the Debtors and other parties-in-interest.~~

~~8. 11. Each "Claim As Docketed" amount, classification, and Debtor listed on Exhibit E-3 hereto is revised to the amount and classification listed as the "Claim As Modified." No Claimant listed on Exhibit E-3 shall be entitled to (a) a recovery for any Claim Subject to Modification a~~nd~~ Reclamation Agreement in an amount exceeding the dollar value listed as the "Modified Total" of the Claim, and/or (b) assert a classification that is inconsistent with the classification that is listed in the "Claim As Modified" column on Exhibit E-3, and/or (c) assert a claim against a Debtor whose case number is not listed in the "Claim As Modified" column on Exhibit E-3, subject to the Debtors' right to further object to each such Claim Subject to Modification a~~nd~~ Reclamation Agreement. The Claims Subject to Modification a~~nd~~ Reclamation Agreement shall remain on the claims register, and shall remain subject to future objection by the Debtors and other parties-in-interest. For clarity, Exhibit G hereto displays the~~

formal name of each of the Debtor entities and their associated bankruptcy case numbers  
referenced on Exhibit E-3.

9. With respect to each Claim for which a Response to the Thirteenth  
Omnibus Claims Objection, other than a Response filed by a claimant whose Claim is listed on  
Exhibits E-1 or E-2 to the Thirteenth Omnibus Claims Objection, has been filed and served, and  
which has not been resolved by the parties, all of which Claims are listed on Exhibits F-1, F-2, F-3,  
F-4, F-5, F-6, and F-7 hereto, the hearing regarding the objection to such Claims is adjourned to a  
future hearing date to be noticed by the Debtors consistent with and subject to the Claims  
Objection Procedures Order; provided, however, that such adjournment shall be without prejudice  
to the Debtors' right to assert that any such Responses were untimely or otherwise deficient under  
the Claims Objection Procedures Order.

10. With respect to each Claim listed on Exhibits E-1 or E-2 to the Thirteenth  
Omnibus Claims Objection, all of which Claims are listed on Exhibits E-1 and E-2 hereto, the  
hearing regarding the objection to such Claims is adjourned to June 26, 2007 at 10:00 a.m.  
(prevailing Eastern time) in the United States Bankruptcy Court for the Southern District of New  
York and the deadline for claimants holding such Claims to respond to the Thirteenth Omnibus  
Claims Objection is continued to 4:00 p.m. (prevailing Eastern time) on June 19, 2007.

11. 12. Entry of this order is without prejudice to the Debtors' right to object, on any grounds whatsoever, to any other claims in these chapter 11 cases or to further object to claims that are the subject of the Thirteenth Omnibus Claims Objection.

12. 13. Nothing contained herein shall constitute, nor shall it be deemed to constitute, the allowance of any claim asserted against any of the Debtors.

13. ~~14.~~ This Court shall retain jurisdiction over the Debtors and the holders of Claims subject to the Thirteenth Omnibus Claims Objection to hear and determine all matters arising from the implementation of this order.

14. ~~15.~~ Each of the objections by the Debtors to each Claim addressed in the Thirteenth Omnibus Claims Objection [and set forth on Exhibits F-1, F-2, F-3, F-4, F-5, F-6, and F-7 hereto](#) constitutes a separate contested matter as contemplated by Fed. R. Bankr. P. 9014. This order shall be deemed a separate order with respect to each Claim that is the subject of the Thirteenth Omnibus Claims Objection. Any stay of this order shall apply only to the contested matter which involves such Claim and shall not act to stay the applicability or finality of this order with respect to the other contested matters covered hereby.

15. ~~16.~~ Kurtzman Carson Consultants LLC is hereby directed to serve this order in accordance with the Claims Objection Procedures Order.

16. ~~17.~~ The requirement under Rule 9013-1(b) of the Local Bankruptcy Rules for the United States Bankruptcy Court for the Southern District of New York for the service and filing of a separate memorandum of law is deemed satisfied by the Thirteenth Omnibus Claims Objection.

Dated: New York, New York  
May       , 2007

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UNITED STATES BANKRUPTCY JUDGE

Document comparison done by DeltaView on Wednesday, May 30, 2007 3:13:04 PM

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Document 2	pcdocs://chisr01a/542577/11
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Inserted cell
Deleted cell
Moved cell
Split/Merged cell
Padding cell

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